BENGAL SECRETARIAT LIBRARY.

THE

PUBLIC GENERAL STATUTES

3759

PASSED IN THE

FORTY-THIRD YEAR

OF THE REIGN OF HER MAJESTY

QUEEN VICTORIA,

1880:

WITH

A COPIOUS INDEX, TABLES,

&c

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY:
And Published in Numbers, *Price 2d each*,
AT THE QUEEN'S PRINTING OFFICE, EAST HARDING STREET,
NEAR FLEET STREET.

1880.

BENGAL SECRETARIAT LIBRARY

A

TABLE

OF

The TITLES of the PUBLIC GENERAL ACTS passed in the SEVENTH Session of the TWENTY-FIRST Parliament of the United Kingdom of GREAT BRITAIN and IRELAND.

1. AN Act to enable Guardians of the Poor to borrow Money for the purpose of procuring Seed Potatoes and Seed Oats, and other Seed, for Tenants in Ireland; and for other purposes. 1
2. An Act to amend the Artizans and Labourers Dwellings Improvement (Scotland) Act, 1875. 5
3. An Act to amend the Law relating to the Salaries and Allowances of certain Officers in India; and for other purposes relating thereto. 7
4. An Act to render valid certain proceedings taken for the Relief of Distress in Ireland, and to make further provision for such Relief; and for other purposes. 8
5. An Act to apply certain Sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand eight hundred and eighty, and one thousand eight hundred and eighty-one. 17
6. An Act for amending the Law relating to the grant by Justices of Certificates for Beer Dealers Retail Licences. 18
7. An Act to amend the Law in regard to charging Road Debts on Entailed Estates in Scotland. 19
8. An Act to explain and amend the twenty-second section of the Artizans and Labourers Dwellings Act, 1868, Amendment Act, 1879. 20
9. An Act to provide during twelve months for the Discipline and Regulation of the Army. 20
10. An Act to enable the Secretary of State in Council of India to raise money in the United Kingdom for the purpose of paying off or redeeming Debentures of the East Indian Railway Company. 22
11. An Act to make Powers of Attorney and Requests for Transmission of Dividend Warrants by Post relating to India Five per centum Stock applicable to India Four per centum Stock. 25
12. An Act to abolish the Landlord's Right of Hypothec for Rent in Scotland. 26
13. An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand eight hundred and seventy-nine, one thousand eight hundred and eighty, and one thousand eight hundred and eighty-one, and to appropriate the Supplies granted in this Session of Parliament. 27
14. An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Inland Revenue. 41
15. An Act to authorise the Commissioners of Her Majesty's Treasury to borrow a sum on the security of Terminable Annuities, and to increase the permanent Annual Charge of the National Debt. 46

16. An Act to raise the sum of Sixty thousand pounds by Exchequer Bonds, Exchequer Bills, or Treasury Bills, for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty. 47
17. An Act to abolish the property qualification for members of Municipal Corporations and Local Governing Bodies. 48
18. An Act to amend the Law relating to the Conveyance of Voters to the Poll, and to continue the Acts relating to the Prevention of Corrupt Practices at Parliamentary Elections and the Acts relating to Election Petitions. 49
19. An Act to amend the Companies Acts of 1862, 1867, 1877, and 1879. 50

PRIVATE ACT,

NOT PRINTED.

1. AN Act to naturalize Luitbert Alexander George Lionel Alphons Freiherr Von Pawel Rammingen, and to grant and confer on him all the rights, privileges, and capacities of a natural-born Subject of Her Majesty the Queen.

BENGAL SECRETARIAT LIBRARY.

THE

PUBLIC GENERAL STATUTES,

43 VICTORIA.

CHAPTER 1.

An Act to enable Guardians of the Poor to borrow Money for the purpose of procuring Seed Potatoes and Seed Oats, and other Seed for Tenants in Ireland; and for other purposes. [1st March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Seed Supply (Ireland) Act, 1880.

Application of Act.

2. At any time after the passing of this Act, and before the thirty-first day of March one thousand eight hundred and eighty, the Local Government Board, if satisfied that the occupiers of land in any electoral division of any union are generally unable to procure an adequate supply of seed potatoes, seed oats, or other seed, may, by order, authorise or, if they think fit, may require the Guardians of the Poor of the union to put the provisions of this Act in force in reference to such electoral division; and the Local Government Board may from time to time, by order made for that purpose, revoke or vary any such order.

The Local Government Board shall prepare, and may from time to time add to or alter, a schedule of the unions, and of the electoral divisions thereof, in which they have authorised the Guardians to put the provisions of this Act in force.

Powers of Guardians to borrow.

3. The Guardians of the Poor of any union scheduled for the time being may apply to the Local Government Board for a loan for the use of any scheduled electoral division of their union. If the Local Government Board approves of any such application they shall transmit it to the Commissioners of Public Works, who may, with the consent of the Commissioners of Her Majesty's Treasury, make, out of any moneys placed at their disposal by Parliament for the purpose of loans, any loan to such Board of Guardians, on the security of any rate applicable to any of the purposes of the Acts for the Relief of the Poor which is leviable in the electoral division for the use of which the loan is made, and without requiring any further or other security.

Terms of loan.

4. Such loans shall be made without interest, and shall be repayable by the Guardians to the Commissioners of Public Works by two equal instalments, the first of such instalments to be paid on the first day of August one thousand eight hundred and eighty-one, and the second of such instalments to be paid on the first day of August one thousand eight hundred and eighty-two.

When any such loan is made all rates leviable for any of the purposes of the Acts for the Relief of the Poor in the electoral division for the use of which the loan was made shall become forthwith charged, without any deed of mortgage or other instrument being required, with the repayment by such instalments of the sum lent for the use of the division.

Orders for payment of loans may be made by Local Government Board.

5. If at any time the Commissioners of Public Works in Ireland certify that any sum remains due to them from the Board of Guardians of any union on account of any loan made for the use of any electoral division for the purchase of seed, and is then payable to the Commissioners, the Local Government Board shall, by order under their seal, assess that sum on the electoral division, and shall send copies of the order to the Board of Guardians and to the treasurer of the union; and thereupon the treasurer of the union shall, out of any money then in his hands to the credit of the Guardians, or if such money is insufficient for the purpose, then out of all moneys subsequently received by him on account of the Guardians, pay over the amount mentioned in the order to the Commissioners of Public Works. The Guardians of the union shall debit the electoral division with the amount so assessed upon the division.

Application of loans.

6. The Guardians may apply the whole or any part of the sum borrowed by them for the use of each electoral division in purchasing seed potatoes, seed oats, or other seed which the Local Government Board may authorise, and in defraying all expenses incurred for carriage, storage, or otherwise in providing such seed for sale. Such seed shall be sold by the Guardians to occupiers of land and cultivators of land (not being occupiers) on the application of the occupier, and on his security, in the electoral divisions, subject to the provisions of this Act.

The Guardians may sell such seed, subject to the following provisions:

1. They may sell to any occupier of land valued at not more than fifteen pounds a quantity of seed potatoes sufficient to sow an acre, and of seed oats or other seed sufficient to sow another acre of land, "statute measure;" provided that the total cost of such seed does not exceed five pounds for any one occupier:
2. They may sell to any person who cultivates for his own use any land under a contract made by him with the tenant of the land a quantity of seed potatoes sufficient to sow a quarter of an acre of land statute measure. No such sale shall be made except upon the application of the person who is tenant of the land, and upon his agreeing to pay to the Guardians the price of the seed so sold in the same manner as if the seed had been sold to him:
3. No seed shall be sold to any occupier of land valued at more than fifteen pounds, and no seed shall be sold for less than the net price paid by the guardians for it, including all expenses incurred for carriage, storage, or otherwise in providing such seed for sale:
4. No seed shall be sold to any person unless the Guardians, or such persons as the Local Government Board may nominate in that behalf, are satisfied that the land into which it is to be put has been properly prepared and is ready for sowing:

5. If in any case any premises in the occupation of any occupier are not separately valued under the Acts relating to the valuation of rateable property in Ireland, the Guardians may receive such evidence as they think fit as to the annual value of such premises, and such premises shall, for the purpose of this Act, be taken to be of the value which the Guardians shall determine, as if such premises had been separately valued at that amount under the said Acts.

Recovery of price from purchasers.

7. Payment of the amount due to the Guardians from each person indebted to the Guardians on account of any purchase of seed, whether made before or after the passing of this Act, shall be made by two equal instalments.

For the purpose of obtaining payment of each such instalment due from each such person the Guardians shall levy such sum, where the person is rated under the Acts for the Relief of the Poor, as part of the poor rate payable by such person, by a special rate to be added to the poor rate assessed on the tenements occupied by such person, and to be collected therewith.

Where such person is not rated under the Acts for the Relief of the Poor the Guardians shall make a special rate for the purposes of this Act, in which he shall be rated.

Every special rate made for the purpose of obtaining payment of money due from each such person shall be recoverable in the same manner and with the same remedies by the collectors of the poor rate as if it were poor rate, and shall be lodged to the credit of the Guardians with the treasurer of the union.

Provided that no person paying any such special rate shall be entitled to make any deduction on account of such payment from any rent which he is liable to pay.

The first of such special rates shall be made by the Guardians at the same time as the first ordinary rate made for the relief of the poor in the union after the first day of August one thousand eight hundred and eighty, and the second of such special rates shall be made by the Guardians at the same time as the first ordinary rate for the relief of the poor made in the union after the first day of August one thousand eight hundred and eighty-one. The first instalment payable by each person indebted shall be taken to be due on the day on which the first of such special rates is made, and the second instalment shall be taken to be due on the day on which the second of such special rates is made.

Any person indebted to any Board of Guardians on account of any such purchase of seed may pay off his debt, or each instalment of it, at any time before each such special rate is made.

Power of entry and inspection.

8. When any seed has been sold under this Act to any person in any union, any of the Guardians of the union, or any person nominated by the Guardians or by the Local Government Board, may at all reasonable times enter into and examine any land occupied or tilled by such person, for the purpose of ascertaining whether the seed sold to such person has been properly sown by him, and may do all acts reasonably necessary for that purpose. For the purpose of facilitating such examination the Guardians shall keep a list of all the names and addresses of all purchasers of seed, and shall permit such list to be inspected by any person having authority to

make such examination under this Act. If any person refuses to a Guardian or other person acting in execution of this Act admission to any land which such Guardian or person is entitled to enter or examine, or obstructs or impedes him in so entering or examining, the person so offending may be prosecuted in a summary manner, according to the provisions of the Petty Sessions (Ireland) Act, 1851, and any Act amending the same, and on conviction shall be liable to a fine not exceeding five pounds.

14 & 15 Vict c. 93.

Summary recovery of price of seed.

9. If any person to whom any seed has been sold by any Board of Guardians before or after the passing of this Act does not properly sow such seed, the Guardians of the union may forthwith proceed to recover the price of such seed, whether the amount is more or less than two pounds, before the justices in petty sessions, in the manner prescribed by the Act passed in the session of Parliament held in the twenty-second year of the reign of Her present Majesty, chapter fourteen, and any Acts amending it; and the provisions of such Act and Acts shall apply to such proceedings as if the debt sued for was under the value of two pounds.

22 Vict. c. 14.

Powers of Local Government Board where Guardians make default.

10. If at any time it appears to the Local Government Board that the Board of Guardians of any union have made default in any respect in the execution of this Act, the Local Government Board may, if they think fit, themselves carry this Act into execution with reference to such union and the several electoral divisions thereof, and shall have for that purpose all the powers vested by this Act in the Board of Guardians of a union scheduled under this Act. In such case application for any loan may be made by the Local Government Board directly to the Commissioners of Public Works, and in other respects the Local Government Board shall be in the place and stead of the Board of Guardians so making default.

Saving for other remedies.

11. Nothing contained in this Act shall be taken to prejudice or affect any proceedings which might have been instituted by the Commissioners of Public Works or by any Board of Guardians for the enforcement of any contract or the recovery of any debt.

Repayment of loans made by the Board of Works.

12. If at any time before the passing of this Act the Commissioners of Public Works in Ireland shall have advanced money to any Board of Guardians for the purchase of seed, the sum so advanced, or any part thereof remaining unpaid from time to time, shall be a charge upon the rates leviable on such electoral division or divisions in the union as the Local Government Board shall appoint; and such sum or part shall be repaid in the same manner as sums lent by the Commissioners of Public Works to Boards of Guardians under the authority of this Act, and the provisions of this Act relative to the repayment of loans made under the authority of this Act shall apply to such loans made before the passing of this Act.

Confirmation of expenditure by Guardians, and indemnity.

13. If at any time before the passing of this Act any outlay shall have been made by any Board of Guardians, with the sanction of the Local Government Board, for the purchase of seed for sale to occupiers of land or other persons qualified to purchase such seed under this Act in the union, such outlay, and all resolutions and proceedings of the board and of their officers in relation thereto, shall be ratified and confirmed and be as valid and effectual as if the outlay had been made and the resolutions and proceedings had

been passed and taken under the authority and in compliance with the provisions of this Act; and all persons who have acted in any manner in making any loan to any Board of Guardians, or in making any advance of money to the Commissioners of Public Works for the purpose of any such loan, or in making such outlay for seed, shall be released and indemnified from and against any penalties and surcharges in consequence thereof.

No electoral disability.

14. No electoral disability or loss of Parliamentary or other franchise shall be incurred by any voter who may be granted assistance under the provisions of this Act.

CHAPTER 2.

An Act to amend the Artizans and Labourers Dwellings Improvement (Scotland) Act, 1875.

[15th March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title and construction of Act.

1. This Act may be cited as the Artizans and Labourers Dwellings Improvement (Scotland) Act, 1880.

This Act shall be construed as one with the Artizans and Labourers Dwellings Improvement (Scotland) Act, 1875, (in this Act referred to as the principal Act,) and the principal Act and this Act may be cited together as the Artizans and Labourers Dwellings Improvement (Scotland) Acts, 1875 and 1880.

38 & 39 Vict. c. 49.

Amendment of schedule to principal Act.

2. The schedule to the principal Act shall be construed as if the schedule to this Act formed part thereof.

As to assessment of compensation.

3. On the occasion of assessing the compensation payable under any improvement scheme in respect of any house or premises situate within an unhealthy area, evidence shall be receivable by the arbitrator to prove that at the date of the confirming Act authorising such scheme, or at some previous date not earlier than the date of the official representation in which the scheme originated, such house or premises was by reason of its unhealthy state, or by reason of overcrowding or otherwise, in such a condition as to have been a nuisance within the meaning of the Acts relating to nuisances; and if the arbitrator is satisfied that, from either of such causes as aforesaid, such house or premises was, at such dates as aforesaid or either of them, a nuisance as aforesaid, he shall then determine what would have been the value of such house or premises supposing the nuisance to have been abated, and what would have been the expense of abating the nuisance; and the amount of compensation payable in respect of such house or premises shall be an amount equal to the estimated value of the house or premises after the nuisance was abated, and after deducting the estimated expense of abating the nuisance.

Amendment of 38 & 39 Vict. c. 49. s. 5 as

4. Whereas by the fifth section of the principal Act it is provided, amongst other things, that an improvement scheme of a local authority shall provide for the accommodation of at least as many persons

to the provision of recommodation for the working classes.

of the working classes as may be displaced in the area with respect to which the scheme is proposed in suitable dwellings which, unless there are special reasons to the contrary, shall be situate within the limits of the same area or in the vicinity thereof:

And whereas it not unfrequently happens that, having due regard to the requirements of persons of the working classes displaced by an improvement scheme, equally convenient accommodation at a much less cost can be furnished to such persons or some of them at some place other than within the area or the immediate vicinity of the area from which they have been displaced: Be it enacted that—

Where it is proved to the satisfaction of the confirming authority on an application to authorise or modify an improvement scheme that equally convenient accommodation can be provided for any persons of the working class displaced by an improvement scheme at some place other than within the area or the immediate vicinity of the area comprised in the improvement scheme, and it is also proved to the satisfaction of such authority that the required accommodation has been or is about to be forthwith provided, it shall be lawful for the confirming authority accordingly to authorise any such improvement scheme or to permit a modification of any such scheme, and the requirements of the principal Act with respect to providing accommodation for persons of the working class shall, to the extent to which accommodation is provided in accordance with this section, be deemed to have been complied with.

A local authority may for the purpose of providing accommodation for persons of the working classes displaced by any improvement scheme, appropriate any lands for the time being belonging to them which are suitable for the purpose, or may purchase by agreement any such further lands as may be convenient.

Definition of "Acts relating to nuisances." 30 & 31 Vict. c. 101.

5. The Acts relating to nuisances mean as respects any place in Scotland, the Public Health (Scotland) Act, 1867, and any local Act which contains any provisions with respect to nuisances in that place.

SCHEDULE.

Notice of appointment of arbitrator.

1. The publication by the local authority of the appointment of the arbitrator, and the other particulars mentioned in article six of the schedule to the principal Act, shall be made not only by advertisement, but also by placards and handbills affixed in conspicuous places on or near the lands to be taken, and also by leaving a notice thereof at each house proposed to be taken, and also by sending a notice thereof by post to the persons interested in such lands as owners or reputed owners, lessees or reputed lessees, so far as they can be reasonably ascertained.

Power of arbitrator as to apportionment. 8 & 9 Vict. c. 19.

2. The arbitrator shall have the same power of apportioning any feu duty, ground-annual, casualty of superiority, or any rent or other annual or recurring payment or incumbrance, or any rent payable in respect of lands comprised in a lease, as the sheriff has under the Lands Clauses Consolidation (Scotland) Act, 1845.

Amendment respecting severance of properties. 8 & 9 Vict. c. 19.

3. Notwithstanding anything in section ninety of the Lands Clauses Consolidation (Scotland) Act, 1845, the arbitrator may determine that such part of any house, building, or manufactory as is proposed to be taken by the local authority can be taken without material damage to such house, building, or manufactory, and if he so determine may award compensation in respect of the severance of the part so proposed to be taken, in addition to the value of that part, and thereupon the party interested shall be required

to sell and convey to the local authority such part, without the local authority being obliged to purchase the greater part or the whole of such house, building, or manufactory.

The local authority, or any person interested, if dissatisfied with a determination under this enactment, may, in manner provided by article twenty-six of the schedule to the principal Act, submit the question of whether the said part can be taken without material damage, as well as the question of the proper amount of compensation, to a jury; and the notice of intention to appeal shall be given within the same time as notice of intention to appeal against the amount of compensation awarded is required to be given.

Omitted interests. 8 & 9 Vict. c. 19.

4. The amount of purchase money or compensation to be paid in pursuance of section one hundred and seventeen of the Lands Clauses Consolidation (Scotland) Act, 1845, in respect of any estate, right, or interest in or charge affecting any of the scheduled lands which the local authority have through mistake or inadvertence failed or omitted duly to purchase or make compensation for, shall be awarded by the arbitrator and be paid in like manner, as near as may be, as the same would have been awarded and paid if the claim of such estate, right, interest, or charge had been delivered to the arbitrator before the day fixed for the delivery of statements of claims; with this qualification, that the first award of the arbitrator shall be final, and not provisional.

If the arbitrator is satisfied that the failure or omission to purchase the said estate, right, interest, or charge arose from any default on the part either of the claimant or of the local authority, he may direct the costs to be paid by the party so in default.

CHAPTER 3.

An Act to amend the Law relating to the Salaries and Allowances of certain Officers in India; and for other purposes relating thereto. [15th March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Indian Salaries and Allowances Act, 1880.

Power to regulate certain allowances for equipment, &c.

2. It shall be lawful for the Secretary of State in Council of India from time to time to fix, alter, or abolish the allowances for equipment and voyage of the several officers specified in the First Schedule to this Act, or any of them.

Power to regulate certain ecclesiastical salaries.

3. It shall be lawful for the Secretary of State in Council of India from time to time to fix and alter the salaries, and to fix, alter, or abolish the allowances of the bishops and archdeacons of Calcutta, Madras, and Bombay, or any of them:

Provided that nothing in this section shall affect the salary or allowances of any person who is such bishop or archdeacon at the passing of this Act.

Charges on Indian revenues not to be increased.

4. Nothing in this Act shall authorise the imposition of any additional charge on the revenues of India.

Repeal of enactments in Second Schedule.

5. The enactments described in the Second Schedule to this Act are hereby repealed to the extent in that Schedule mentioned.

SCHEDULES.

FIRST SCHEDULE.

The Governor-General of India and the Members of his Council.
The Governors of Madras and Bombay and the Members of their Councils.
The Commander-in-Chief of the Forces in India.
The Commanders-in-Chief of Madras and Bombay.
The Bishops and Archdeacons of Calcutta, Madras, and Bombay.

SECOND SCHEDULE.

53 Geo. 3. c. 155. - - in part.	An Act for continuing in the East India Company for a further term the possession of the British territories in India, together with certain exclusive privileges; for establishing further regulations for the government of the said territories, and the better administration of justice within the same, and for regulating the trade to and from the places within the limits of the said company's charter. In part; namely:— Section eighty-nine from "and the said Court of Directors" to the end of the section.
4 Geo. 4. c. 71. - - in part.	An Act for defraying the charge of retiring pay, pensions, and other expense of that nature of His Majesty's forces serving in India, for establishing the pensions of the bishop, archdeacons, and judges, for regulating ordinations, and for establishing a court of judicature at Bombay. In part; namely— In section three, the words "and to any such archdeacon who "shall have exercised in the East Indies or parts aforesaid "for ten years the office of archdeacon," and the words "or "archdeacon" at the end of this section.
3 & 4 Will. 4. c. 85. - in part.	An Act for effecting an arrangement with the East India Company, and for the better government of His Majesty's Indian territories till the thirtieth day of April one thousand eight hundred and fifty-four. In part; namely— Section seventy-six, from "and the said Court of Directors" to the end of the section, and section ninety-one.

CHAPTER 4.

An Act to render valid certain proceedings taken for the Relief of Distress in Ireland, and to make further provision for such Relief; and for other purposes.

[15th March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Relief of Distress (Ireland) Act, 1880.

Interpretation.

2. In this Act, if not inconsistent with the context, the term "the Poor Law Acts" means the Act passed in the session of Parliament held in the first and second years of the reign of Her present Majesty, chapter fifty-six, and the Acts altering or amending the same.

The term "the Land Improvement Acts" means the Acts mentioned in the schedule to this Act, and the Acts altering or amending them.

The term "the Local Government Board" means the Local Government Board for Ireland.

The term "Lord Lieutenant" means the Lord Lieutenant or other chief governor or governors of Ireland for the time being.

Extension of power to grant out-door relief in food and fuel.

3. At any time after the passing of this Act and before the thirty-first day of December one thousand eight hundred and eighty, the Local Government Board may, from time to time, if and so far as they think fit, authorise by order under their seal the guardians of the poor of any union to administer relief in food and fuel, or either of them, out of the workhouse, to poor persons, whether such poor persons might, under the Poor Law Acts, have obtained relief out of the workhouse or not, in the union, or in any electoral division or divisions thereof, for any time not exceeding two calendar months from the date of such order; and the Local Government Board may, from time to time, by an order under their seal for that purpose, revoke any such order either wholly or with reference to any particular person or class of persons in receipt of such relief; and on the receipt by the guardians of any union of any such order of the Local Government Board authorising such relief in food and fuel, or either of them, the guardians shall make provision for affording such relief accordingly for such time and on such conditions as may be specified in the order or until the said order is revoked; and the proviso at the end of the second section of the Act passed in the session of Parliament of the twenty-fifth and twenty-sixth years of the reign of Her present Majesty, chapter eighty-three, shall not apply to the relief to be afforded under this Act. 25 & 26 Vict. c. 83.

The expense of affording relief under this Act to each person so relieved shall be charged in the same manner as if such expense had been incurred in affording in-door relief to such person under the provisions of the Poor Law Acts.

Power to borrow.

4. In addition to any power of borrowing vested in boards of guardians under the Acts in force at the time of the passing of this Act, the board of guardians of any union may, with the sanction of the Local Government Board, for the purpose of defraying any costs, charges, or expenses incurred or to be incurred by them in the execution of this Act, or of the Poor Law Acts, other than for building, borrow and take up at interest any sums of money necessary for defraying any such costs, charges, and expenses.

In the case of every such loan the following provisions shall take effect:—

(1.) The Board of Guardians may borrow any such sums on the credit of the rates of such of the electoral divisions in the union as the guardians with the sanction of the Local Government Board may determine; and for securing the repayment of any sums so borrowed, with interest thereon, they may mortgage to the persons by or on behalf of whom such sums are advanced the rates leviable on such electoral division or divisions.

(2.) The money shall be borrowed for such time not exceeding ten years as the guardians with the consent of the Local Government Board determine in each case.

(3.) It shall not be lawful for the Local Government Board to sanction any such loan after the first day of March one thousand eight hundred and eighty-one.

(4.) All sums so borrowed shall be repaid by such instalments as may be agreed on with the sanction of the Local Government Board.

41 & 42 Vict. c. 52.

The several provisions of the Public Health (Ireland) Act, 1878, relative to loans to rural sanitary authorities, so far as they are consistent with the enactments contained in this Act, shall apply to all loans contracted by Boards of Guardians under this Act.

Power of Board of Works to lend.

5. The Commissioners of Public Works in Ireland may, with the consent of the Commissioners of Her Majesty's Treasury, on the application of any Board of Guardians and on the recommendation of the Local Government Board, make out of any moneys placed at their disposal by Parliament for the purpose of loans any loan to such Board of Guardians in pursuance of any power of borrowing conferred by this Act, on the security of any rate applicable to any of the purposes of the Poor Law Acts, and without requiring any further or other security, such loans to bear interest at the rate of three and a half per centum per annum.

Repayment of loans made by the Board of Works

6. If at any time before the passing of this Act the Commissioners of Public Works in Ireland shall have advanced money to any Board of Guardians upon the faith of a resolution of the board agreeing to repay the advance in such manner as the Commissioners of the Treasury should prescribe, the sum so advanced, or any part thereof remaining unpaid from time to time, together with interest on such sum or part, shall be a charge upon the rates leviable on such electoral division or divisions in the union as the Local Government Board shall appoint; and such sum or part shall be repaid in such manner, within such time, and with such interest, as the Commissioners of the Treasury shall prescribe.

Orders for payment of loans may be made by Local Government Board.

7. If at any time the Commissioners of Public Works in Ireland certify that any sum remains due to them from the Board of Guardians of any union on account of any loan or advance made under this Act, or on the faith of any such resolution, and is then payable to the Commissioners, the Local Government Board shall by order under their seal assess that sum on such of the several electoral divisions in the union as they think proper, and shall send copies of the order to the Board of Guardians and to the treasurer of the union; and thereupon the treasurer of the union shall, out of any money then in his hands to the credit of the guardians, or if such money is insufficient for the purpose then out of all moneys subsequently received by him on account of the guardians, pay over the amount mentioned in the order to the Commissioners of Public Works. The guardians of the union shall debit the several electoral divisions with such proportions of that sum as the said order of the Local Government Board shall have assessed upon such electoral divisions respectively.

Confirmation of expenditure by guardians, and indemnity.

8. If at any time before the passing of this Act any outlay shall have been made by any Board of Guardians for the purpose of providing out-door relief in food or fuel, such outlay, and all resolutions and proceedings of the board and of their officers in relation thereto, shall be ratified and confirmed and be as valid and effectual as if the outlay had been made and the resolutions and proceedings had been

passed and taken under the authority and in compliance with the provisions of this Act: And all persons who have acted in any manner in making any such outlay or otherwise in providing such relief shall be released and indemnified from and against any penalties, and from and against all legal claims or proceedings in consequence thereof.

Validation of loans.
41 & 42 Vict. c. 52.
42 & 43 Vict. c. 57.

9. Whereas under the provisions of the Land Improvement Acts, and under the provisions of the Public Health (Ireland) Act, 1878, and the Public Health (Ireland) Amendment Act, 1879, the Commissioners of Public Works in Ireland are empowered to lend money to owners of land and to sanitary authorities, but subject to the conditions prescribed by the above-mentioned Acts:

And whereas by reason of the want of employment for the labouring classes, and the consequent distress in certain districts in Ireland, it became desirable to extend without delay the facilities and advantages in obtaining loans under the said Acts, and to dispense with some of the conditions prescribed by the said Acts:

And thereupon, for the purpose above stated, and with a view to enable owners of land and sanitary authorities to afford immediate employment to the labouring classes in such distressed districts, the Commissioners of Her Majesty's Treasury, on the application of His Grace the Lord Lieutenant of Ireland, authorised the Commissioners of Public Works in Ireland to lend to owners of land and sanitary authorities in such districts sums of money for some of the purposes of the said Acts, but upon terms more favourable to the borrowers than the terms prescribed by the said Acts:

And in pursuance of such authority the Commissioners of Public Works, by public notice dated the twenty-second day of November one thousand eight hundred and seventy-nine, and by a subsequent public notice dated the twelfth day of January one thousand eight hundred and eighty, amending the former notice and extending to all loans which had been applied for and obtained under the conditions of the said former notice, announced that they were authorised to make loans to owners of land and to sanitary authorities in certain districts under the said Acts, but upon the terms set forth in such notices, for the purposes therein specified:

And whereas a number of loans have been applied for by owners of land and sanitary authorities, and have been made to them by the Commissioners of Public Works, in accordance with the said public notices and upon the terms set forth therein, and it is necessary and expedient that all such loans, and the several proceedings taken or which shall be taken in reference to them, should be ratified and confirmed upon the terms set forth in such notices.

Therefore, all loans made by the Commissioners of Public Works in Ireland, in compliance with applications made under either of their public notices of the twenty-second day of November and the twelfth day of January last, and all advances of money made or hereafter to be made by the Commissioners on account of any such loan, and all contracts, express or implied by law, entered into between the Commissioners and any person or sanitary authority respecting any such loan, or any interest thereon, and all securities for the repayment of any such loan or interest, and all things done or to be done in the making or repaying of such loan, shall be

ratified and confirmed and be as valid and effectual as if the terms set forth in the second of the said notices had been enacted in the said Acts as the terms upon which any such loan might be made, and as if such loan had been made in other respects in strict accordance with the provisions of such Acts applicable to such loan; and it is hereby declared that the provisions of the second of the two notices aforesaid shall extend to loans applied for and obtained under the conditions of the notice dated the twenty-second of November; and in the case of any loan which would have been charged upon any special land or rate if made in strict accordance with the provisions of such Acts applicable to such loan, or with reference to which loan any of such Acts creates any legal right or liability, such land or rate shall be charged and such legal right or liability shall be created, as fully as if such loan were made in strict accordance with the provisions of such Acts applicable to such loan: Provided always, that in any award for increase of rent to be made by the Commissioners of Public Works, Ireland, under the said Land Improvement Acts, the increase, if any, so awarded shall not exceed the yearly rentcharge payable by the owner for such loan.

Validation of baronial presentments.

10. And whereas further measures for the relief of some of such distressed districts became necessary, and the Commissioners of Her Majesty's Treasury accordingly authorised the Commissioners of Public Works to advance by way of loan, certain sums to be expended in such works as should be presented by extraordinary presentment sessions of certain baronies, which the Lord Lieutenant announced that he would convene, on the application of the guardians of the poor of unions situate either wholly or in part in those baronies, when such application was supported by the report of the Local Government Board; and for other purposes:

And whereas, on such applications being made, the Lord Lieutenant directed extraordinary meetings of the baronial presentment sessions to be convened in certain baronies in Ireland, and issued certain instructions to the justices and the associated cess-payers assembled at such presentment sessions as to the works which they might present, and their proceedings in relation thereto, and as to the approval by the Commissioners of Public Works of such presentments, and the terms upon which loans would be made for such works by the Commissioners of Public Works, and as to other matters:

And whereas extraordinary meetings of the presentment sessions were held in some of such baronies, and the justices and associated cess-payers have made presentments for works in accordance with such instructions, and such presentments have been approved by the Commissioners of Public Works, and loans have been made for such works on the terms contained in such instructions:

And whereas it is necessary and expedient that all presentments made at any such presentment sessions before or after the passing of this Act which have been or shall be approved by the Commissioners of Public Works, and all loans and advances which have been made or shall be made thereon, and the several proceedings taken, or which shall be taken thereunder, should be ratified and confirmed, and that such loans should be repaid as is provided by this Act:

Therefore all presentments made or to be made at any such extraordinary presentment sessions in accordance with such instructions, and which have been or shall be approved by the Commissioners of Public Works, and all works consequent upon such presentments, and all advances of public money made or to be made, and all things done or to be done in execution of such presentments, shall be ratified and confirmed as if the same had been presented, made, and done strictly in accordance with the statutes under which such works may be presented for.

Future meetings of baronial sessions.

11. At any time after the passing of this Act, and before the thirty-first day of December one thousand eight hundred and eighty, the Lord Lieutenant may from time to time, if he thinks fit, convene extraordinary presentment sessions for any barony, and may issue instructions to the justices and the associated cess-payers assembled at such sessions, to which instructions they shall conform.

The Lord Lieutenant may from time to time, if he think fit, revoke, vary, or add to the instructions issued before the passing of this Act, or which may be issued by him to the justices, and associated cess-payers constituting any extraordinary presentment sessions, but in so far as such instructions relate to any loan or advance of money only with the consent of the Commissioners of Her Majesty's Treasury. All presentments made by such sessions, in accordance with the instructions from time to time in force, shall be as valid and effectual as if they had been duly presented by the grand jury, and fiated by the court at any assizes or presenting term.

The Commissioners of Public Works may, with the consent of the Commissioners of Her Majesty's Treasury, make loans or advances for the purposes of carrying into effect the presentments of any extraordinary presentment sessions convened under the authority of this Act, and for the other purposes mentioned in the instructions issued by the Lord Lieutenant, upon the terms hereinafter stated.

All instructions issued by the Lord Lieutenant to the justices and associated cess-payers of any extraordinary presentment sessions shall be laid before Parliament within one month after they have been issued, if Parliament is then sitting, and if not, then within one month after the next meeting of Parliament.

Permanence of constitution of sessions.

12. The several persons entitled from time to time to attend as justices and as associated cess-payers respectively at the extraordinary presentment sessions in any barony, in accordance with the instructions issued by the Lord Lieutenant, and the persons appointed to serve on any Standing Committee of any such sessions, shall, notwithstanding that they may have ceased to be entitled to attend at the ordinary presentment sessions of the barony, continue to be exclusively entitled to constitute the extraordinary presentment sessions for a period of six months after the first meeting of the extraordinary presentment sessions at which they were respectively entitled to attend, or for such other period as the Lord Lieutenant by order, to be published in the Dublin Gazette, may appoint.

Repayment of advances.

13. The moneys advanced from time to time by the Commissioners of Public Works for the purpose of the presentments of any extraordinary presentment sessions shall be charged upon the several

baronies for the use of which they were advanced. The moneys paid from time to time by the Commissioners of Public Works to the secretary of the grand jury of any county, or to any county surveyor, for expenses incurred by such secretary or surveyor, shall be charged upon the county at large. All such sums shall be repaid, with interest at the rate of one per centum per annum commencing from the expiration of two years after the making of the loan, by grand jury presentments, by thirty half-yearly instalments, the first of such instalments to be presented at the assizes next preceding the expiration of the said period of two years; and the Commissioners of Public Works shall, before each assizes, make out a certificate for each county in which such extraordinary presentment sessions have been held, specifying the amount properly chargeable upon each barony in the county or upon the county at large. Every such certificate shall be conclusive evidence of all facts and circumstances necessary to authorise the making of it. The Commissioners of Public Works shall transmit the certificate to the secretary of the grand jury, to be laid before the grand jury, and thereupon the grand jury shall, without any previous application to presentment sessions, make a presentment for the amount specified in such certificate as payable by each barony, or by the county at large, or, in default of such presentment, the amount shall be raised by an order of the judge of assize, which order shall have the force of a presentment. The amounts raised under such presentments shall be paid to the Commissioners of Public Works in such manner as the Commissioners of the Treasury may from time to time direct.

Tax to be divided like poor rate.

14. Any person who is liable to pay a rent in respect of any premises in any barony chargeable with any such repayment may deduct from such rent, for each pound of the rent which he is liable to pay, one half of the sum which he has paid under any such grand jury presentment in respect of each pound of the net annual value of such premises as valued under the Acts relating to the valuation of rateable property in Ireland, and so in proportion for any less sum than a pound: Provided always, that it shall not be lawful under this Act for any such person to deduct from the rent payable by him for such premises a larger sum than one half of the amount of the cess which has been paid by him in respect of the same. Any person receiving rent in respect of any premises liable to such payment under grand jury presentment, who also pays a rent in respect of the same, shall be entitled to deduct from the rent so paid by him a sum bearing such a proportion to the amount of the sum deducted from the rent received by him as the rent paid by him bears to the rent received by him.

Provided always, whenever the net annual value of the whole of the rateable hereditaments occupied by any person having no greater estate or interest therein than a tenancy from year to year, or holding under any lease or other contract of tenancy, shall not exceed four pounds, the cess payable in respect of such hereditaments under any presentment pursuant to this Act shall be applotted on the immediate lessor of such person; and, if at the time of applotting any such cess the name of such immediate lessor shall not be accurately known to the person applotting the cess, it shall be sufficient to describe him as "the immediate lessor," with or

without any name or further addition; and such cess shall be held to be duly applotted on him by such description, and shall be recoverable from him accordingly, and all the provisions contained in the sixty-sixth section of the Landlord and Tenant (Ireland) Act, 1870, relative to the payment of grand jury cess in certain cases, and to the making of deductions from rent on account of such payment, shall apply to the cess payable in respect of such hereditaments under any presentment made pursuant to this Act, whether such hereditaments are held under a tenancy created before or after the passing of the said Landlord and Tenant (Ireland) Act, 1870. 33 & 34 Vict. c. 46. 33 & 34 Vict. c. 46.

In the baronies chargeable under this Act receipts for grand jury cess shall be given by the collectors, distinguishing the amount paid under presentments pursuant to this Act from the rest of the cess payable for the half year.

15. The Commissioners of Public Works may pay to the secretary of the grand jury of any county, and to the county surveyor, such sums as they consider to have been properly and necessarily expended by such secretary or surveyor in publishing notices or advertisements, or in attendance at such presentment sessions, or otherwise in relation to such presentment sessions, and for the remuneration of such clerks or assistants as the Commissioners may sanction. The sums so paid by the Commissioners, and any sums paid by them before the passing of this Act to any such secretary or county surveyor for such purposes, shall be repaid to the Commissioners by grand jury presentment in the manner provided by this Act. Remuneration for county officers.

The grand jury shall present to every collector remuneration for the collection of all assessments made for the purposes mentioned in this Act, at the same rate as they present to him for collecting grand jury cess; and the grand jury may, if they think fit, also present to the secretary of the grand jury, and the county surveyor, and his assistants, and to the treasurer of any county who was in office as such treasurer prior to the passing of the Act of the session of Parliament held in the thirtieth and thirty-first years of the reign of Her present Majesty, chapter forty-six, such reasonable sum, to be levied off the county at large, as remuneration for the trouble incurred by each such person in respect to such presentment sessions, as, having regard to the other duties of such person and the rate at which he is remunerated for them, the grand jury thinks fit. 30 & 31 Vict. c. 46.

Where any presentment has been made at extraordinary presentment sessions for the making of a new road or the widening of an old road, the grand jury may, without previous application to presentment sessions, present to any owner or occupier of the ground through which the new road is to be made or into which the old road is to be widened, as compensation for the loss sustained by such owner or occupier, such sums as they think fit, chargeable upon the barony or baronies in which the land is situate. All such owners and occupiers shall be entitled to traverse for damages.

The Commissioners of Public Works may, if they think fit, lend to any grand jury the amounts presented by the grand jury under the authority of this section. Every such loan shall be chargeable upon the county at large, or upon the barony specified in the

presentment, and shall be repayable on the same terms as the loans for other presentments validated by this Act.

Audit of accounts.

16. The accounts of every extraordinary presentment sessions shall be audited in the same manner as county accounts are audited, and the provisions of all Acts relative to the auditing of county accounts in Ireland shall apply to the auditing of the accounts of such presentment sessions.

Repayment to the Treasury.

17. Whereas the Commissioners of Public Works have, by the authority of the Commissioners of the Treasury, advanced to owners of land, and to sanitary authorities, and to county officers, and for the purposes of the extraordinary presentment sessions, certain moneys for the time being in their hands or under their control for purposes other than those, or on terms different from those, for which the said moneys were voted by Parliament:

And whereas it is expedient to make good the same and to provide for further advances under this Act:

Therefore, the Commissioners of Church Temporalities in Ireland shall advance to the Commissioners of Public Works out of any moneys at their disposal, or which they may raise on the security of their annual income, such sum or sums not exceeding in the whole the sum of seven hundred and fifty thousand pounds, as the Commissioners of the Treasury may from time to time direct.

Extension of borrowing powers of Commissioners of Church Temporalities. 32 & 33 Vict. c. 42.

18. The several provisions of the Irish Church Act, 1869, with respect to the raising of money by the Commissioners of Church Temporalities in Ireland, and the giving of security for the repayment thereof, and of interest thereon, and with respect to the power of the Commissioners for the Reduction of the National Debt to make advances to the said Commissioners of Church Temporalities, and with respect to the powers of the Commissioners of Her Majesty's Treasury in relation to the money so to be raised, shall be extended and shall apply to the purposes of this Act as fully as such provisions apply to the purposes of the Irish Church Act, 1869.

32 & 33 Vict. c. 42.

Any advance made by the Commissioners for the Reduction of the National Debt to the Commissioners of Church Temporalities for the purposes of this Act, shall be charged upon the property accruing to and shall be payable by the Commissioners of Church Temporalities under the said Irish Church Act, 1869, as if it were part of the debt already owing by the Commissioners of Church Temporalities to the Commissioners for the Reduction of the National Debt, and shall be paid to the latter in priority of all debts due from the said Church Temporalities Commissioners under any statutes except the said Irish Church Act, 1869.

32 & 33 Vict. c. 42.

32 & 33 Vict. c. 42.

Repayment to Church Commissioners.

19. The amounts presented from time to time by grand juries, and the amounts paid from time to time by sanitary authorities and owners of land, in repayment of loans made by the Commissioners of Public Works, shall be paid by the Commissioners of Public Works, subject to such directions as the Commissioners of the Treasury may give from time to time, to the Commissioners of Church Temporalities.

Indemnity and saving.

20. All persons who shall have acted in any manner in making any such loan as is mentioned in this Act, or in any proceeding for giving effect to the notices or instructions mentioned in this Act, or

to the presentments of the extraordinary presentment sessions, or in making any advance of money to the Commissioners of Public Works or to any other person or authority for the purposes of such loans, shall be released and indemnified from and against all penalties in consequence thereof.

Nothing contained in this Act shall be taken to prejudice or affect any proceeding for the recovery of any debt from any grand jury, or board of guardians, or sanitary authority, or person which the Commissioners of Public Works would have been entitled to take if this Act had not been passed.

Out-door relief not to involve electoral disability.

21. And whereas by reason of exceptional distress in Ireland persons entitled to the parliamentary or other franchise may be compelled to accept temporary relief under the provisions of this Act, and it is reasonable that under the special circumstances they should not suffer any disability: Be it therefore enacted, that no electoral disability or loss of such franchise shall be incurred by any voter who may be granted out-door relief or assistance under the provisions of this Act.

SCHEDULE of Acts referred to in Section 2.

10 & 11 Vict. c. 32.	23 & 24 Vict. c. 19.
12 & 13 Vict. c. 59.	25 & 26 Vict. c. 29.
13 & 14 Vict. c. 31.	29 & 30 Vict. c. 40.
15 & 16 Vict. c. 34.	

CHAPTER 5.

An Act to apply certain Sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand eight hundred and eighty, and one thousand eight hundred and eighty-one.

[15th March 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of 3,982,902*l.* 3*s.* 3*d.* out of the Consolidated Fund for the service of the year ending 31st March 1880.

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty, the sum of three millions nine hundred and eighty-two thousand nine hundred and two pounds three shillings and threepence.

Issue of 16,641,300*l.* out of the Consolidated Fund for the service of the year ending 31st March 1881.

2. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one, the sum of sixteen millions six hundred and forty-one thousand three hundred pounds.

Power to the Treasury to borrow.

3. The Commissioners of the Treasury may borrow from time to time, on the credit of the said sums, any sum or sums not exceeding in the whole the sum of twenty millions six hundred and twenty-four thousand two hundred and two pounds three shillings and threepence, and shall repay the moneys so borrowed, with interest not exceeding five pounds per centum per annum, out of the growing produce of the Consolidated Fund at any period not later than the next succeeding quarter to that in which the said sums were borrowed.

Any sums so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

Short title.

4. This Act may be cited as the Consolidated Fund (No. 1) Act, 1880.

CHAPTER 6.

An Act for amending the law relating to the grant by Justices of Certificates for Beer Dealers Retail Licences.

[19th March 1880.]

WHEREAS by the enactments described in the schedule to this Act provision is now made for the holder of a strong beer dealer's wholesale excise licence obtaining, on a certificate granted by justices, an additional licence for sale of beer by retail for consumption off the premises, and it is expedient that justices should be at liberty to exercise their discretion respecting the grant of such certificates, as they are in respect of their certificates for licences for sale of beer to be consumed on the premises, and that such certificates should be granted at the general annual licensing meeting of justices, and not at any other time:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Justices to have discretion as to licences for consumption of beer off premises. 32 & 33 Vict. c. 27.

1. Section eight of the Wine and Beerhouse Act, 1869, is hereby repealed, as far as the qualification therein contained relates to grants of certificates for such additional licences as aforesaid; and the licensing justices shall be at liberty either to refuse such certificates as aforesaid on any grounds appearing to them in the exercise of their discretion sufficient, or to grant the same to such persons as they, in the execution of their statutory powers, and in the exercise of their discretion, deem fit and proper.

Licences at annual licen-

2. Section thirty-one of the Licensing Act, 1874, is hereby repealed, as from and after the general annual licensing meeting

held in any licensing district next after the passing of this Act; and thenceforth certificates for such additional licences as aforesaid shall be granted at general annual licensing meetings, and not at any other time.

sing meetings only. 37 & 38 Vict. c. 49.

3. This Act may be cited as the Beer Dealers Retail Licences Act, 1880, and shall not extend to Scotland or Ireland, and words therein have the same meaning as in the Licensing Act, 1872.

Short title; extent; construction. 35 & 36 Vict. c. 94.

SCHEDULE.

Enactments relating to Beer Dealers Retail Licences.

An Act for granting to Her Majesty certain duties of Inland Revenue and to amend the laws relating to the Inland Revenue.—26 & 27 Vict. c. 33 (section one).

The Wine and Beerhouse Act, 1869.—32 & 33 Vict. c. 27.

The Licensing Act, 1874.—37 & 38 Vict. c. 49.

CHAPTER 7.

An Act to amend the Law in regard to charging Road Debts on Entailed Estates in Scotland.

[19th March 1880.]

WHEREAS it is expedient that the provisions of the seventieth section of the Roads and Bridges (Scotland) Act, 1878, should be extended to debts affecting turnpike roads and bridges made or built prior to the passing of the Act of the first and second years of the reign of His Majesty King William the Fourth, chapter forty-three, as well as to debts affecting turnpike roads and bridges made or built subsequently to the passing of the last-mentioned Act:

41 & 42 Vict. c. 51. 1 & 2 W.4.c.43.

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. The seventieth section of the Roads and Bridges (Scotland) Act, 1878, shall be read and construed as if the words "such debts" included sums of money advanced by any person to the trustees acting under any Act of Parliament for the purpose of making or maintaining any turnpike road or building any bridge in Scotland, notwithstanding that such turnpike road was made or such bridge was built prior to the passing of the Act of the first and second years of the reign of His Majesty King William the Fourth, chapter forty-three.

Amendment of s. 70 of 41 & 42 Vict. c. 51.

1 & 2 W.4.c.43.

CHAPTER 8.

An Act to explain and amend the twenty-second section of the Artizans and Labourers Dwellings Act, 1868, Amendment Act, 1879. [19th March 1880.]

42 & 43 Vict. c. 64.

WHEREAS an Act entitled the Artizans and Labourers Dwellings Act, 1868, Amendment Act, 1879, was passed in the last session of Parliament:

And whereas in the twenty-second section of the said Act the words "in the form set forth in the Third Schedule hereto" were inserted by mistake:

Be it therefore declared and enacted by the Queen's most Excellent Majesty, by and with the consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That the said section shall be construed and read as if the said words had not been inserted therein.

Amendment of s. 22 of recited Act.

CHAPTER 9.

An Act to provide during twelve months for the Discipline and Regulation of the Army. [19th March 1880.]

WHEREAS the raising or keeping a standing army within the United Kingdom of Great Britain and Ireland in time of peace, unless it be with the consent of Parliament, is against law:

And whereas it is adjudged necessary by Her Majesty, and this present Parliament, that a body of forces should be continued for the safety of the United Kingdom, and the defence of the possessions of Her Majesty's Crown, and that the whole number of such forces should consist of one hundred and thirty-one thousand eight hundred and fifty-nine men, including those to be employed at the depôts in the United Kingdom of Great Britain and Ireland for the training of recruits for service at home and abroad, but exclusive of the numbers actually serving within Her Majesty's Indian possessions:

And whereas it is also judged necessary for the safety of the United Kingdom, and the defence of the possessions of this realm, that a body of Royal Marine forces should be employed in Her Majesty's fleet and naval service, under the direction of the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral aforesaid:

And whereas the said Marine forces may frequently be quartered or be on shore, or sent to do duty or be on board transport ships or merchant ships or vessels, or ships or vessels of Her Majesty, or other ships or vessels, or they may be under other circumstances in which they will not be subject to the laws relating to the government of Her Majesty's forces by sea:

And whereas no man can be forejudged of life or limb, or subjected in time of peace to any kind of punishment within this realm by martial law, or in any other manner than by the judgment of his peers, and according to the known and established laws of this realm; yet nevertheless it being requisite, for the retaining all the before-

mentioned forces, and other persons subject to military law, in their duty, that an exact discipline be observed, and that persons belonging to the said forces who mutiny or stir up sedition, or desert Her Majesty's service, or are guilty of crimes and offences to the prejudice of good order and military discipline, be brought to a more exemplary and speedy punishment than the usual forms of the law will allow:

And whereas the Army Discipline and Regulation Act, 1879, will expire— 42 & 43 Vict. c. 33.

(*a.*) In the United Kingdom, the Channel Islands, and the Isle of Man on the thirtieth day of April one thousand eight hundred and eighty; and

(*b.*) Elsewhere in Europe, inclusive of Malta, also in the West Indies and America, on the thirty-first day of July one thousand eight hundred and eighty; and

(*c.*) Elsewhere, whether within or without Her Majesty's dominions, on the thirty-first day of December one thousand eight hundred and eighty:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited for all purposes as the Army Discipline and Regulation (Annual) Act, 1880. Short title.

2. The Army Discipline and Regulation Act, 1879, shall be and remain in force until the dates herein-after mentioned, and no longer, unless otherwise provided by Parliament; that is to say, Army Discipline and Regulation Act (42 & 43 Vict. c. 33.) to be in force for specified times.

(1.) Within the United Kingdom, the Channel Islands, and the Isle of Man, from the thirtieth day of April one thousand eight hundred and eighty to the thirtieth day of April one thousand eight hundred and eighty-one, both inclusive; and

(2.) Elsewhere in Europe, inclusive of Malta, also in the West Indies and America, from the thirty-first day of July one thousand eight hundred and eighty to the thirty-first day of July one thousand eight hundred and eighty-one, both inclusive; and

(3.) Elsewhere, whether within or without Her Majesty's dominions, from the thirty-first day of December one thousand eight hundred and eighty to the thirty-first day of December one thousand eight hundred and eighty-one, both inclusive.

The Army Discipline and Regulation Act, 1879, while in force shall apply to persons subject to military law, whether within or without Her Majesty's dominions. 42 & 43 Vict. c. 33.

A person subject to military law shall not be exempted from the provisions of the Army Discipline and Regulation Act, 1879, by reason only that the number of the forces for the time being in the service of Her Majesty, exclusive of the Marine forces, is either greater or less than the number herein-before mentioned. 42 & 43 Vict. c. 33.

3. There shall be paid to the keeper of a victualling house for the accommodation provided by him in pursuance of the Army Discipline and Regulation Act, 1879, the prices specified in the Schedule hereto. Prices in respect of billeting. 42 & 43 Vict. c. 33.

SCHEDULE.

Accommodation to be provided.	Maximum Price.
Lodging and attendance for soldier where hot meal furnished.	Twopence halfpenny per night.
Hot meal as specified in Part I. of the Second Schedule to the Army Discipline and Regulation Act, 1879.	One shilling and one penny halfpenny each.
Where no hot meal furnished, lodging and attendance, and candles, vinegar, salt, and the use of fire, and the necessary utensils for dressing and eating his meat.	Fourpence per day.
Ten pounds of oats, twelve pounds of hay, and eight pounds of straw per day for each horse.	One shilling and ninepence per day.
Lodging and attendance for officer - - -	Two shillings per night.

Note.—An officer shall pay for his food.

CHAPTER 10.

An Act to enable the Secretary of State in Council of India to raise money in the United Kingdom for the purpose of paying off or redeeming Debentures of the East Indian Railway Company. [19th March 1880.]

42 & 43 Vict. c. cevi.

WHEREAS by virtue of the East Indian Railway Company Purchase Act, 1879, the undertaking of the East Indian Railway Company, and all other the property of the said Company, save and except as therein mentioned, have been transferred to and vested in the Secretary of State in Council of India, herein-after called the Secretary of State, subject to such debts and liabilities as have been incurred by the said Company to the East India Company or to any person or persons with the sanction of the East India Company or of the Secretary of State, and to interest on such of the said debts as carry interest:

And whereas among such debts and liabilities are included the principal moneys and interest secured by the debentures mentioned in the schedule hereto:

And whereas the principal moneys secured by the said debentures, amounting in all to two million nine hundred and fifty thousand pounds, will become payable at the respective times specified in the said schedule:

And whereas it is expedient that provision should be made for paying off or redeeming the said debentures as and when the principal moneys secured thereby become payable:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power to Secretary of State to raise any sum not exceeding 2,950,000*l.*

1. It shall be lawful for the Secretary of State at any time or times to raise in the United Kingdom for the service of the Government of India such sum or sums of money, not exceeding in the whole two million nine hundred and fifty thousand pounds, as may

be required for the purpose of paying off or redeeming the principal moneys, secured by the debentures specified in the schedule hereto, such sum or sums to be raised by the creation and issue of bonds, debentures, or capital stock bearing interest, or partly by one of such modes and partly by another or others.

As to issue of bonds.

2. All bonds issued under the authority of this Act may be issued under the hands of two members of the Council of India, and countersigned by the Secretary of State, or one of his under secretaries, or his assistant under secretary, and shall be for such respective amounts, payable after such notice, and at such rate or rates of interest, as the Secretary of State may think fit.

As to issue of debentures.

3. All debentures issued under the authority of this Act may be issued under the hands of two members of the Council, and countersigned as aforesaid, for such respective amounts, and at such rate or rates of interest, as the Secretary of State may think fit, and shall be issued at or for such prices and on such terms as may be determined by the Secretary of State.

As to payment of principal and interest on debentures.

4. All debentures issued under the authority of this Act shall be paid off at par at a time or times to be mentioned in such debentures respectively; and the interest on all such debentures shall be paid half-yearly on such days as shall be mentioned therein; and the principal moneys and interest secured by such debentures shall be payable either at the treasury of the Secretary of State in London or at the Bank of England.

Debentures and coupons for interest transferable by delivery.

5. All or any number of the debentures issued under the authority of this Act, and all right to and in respect of the principal and interest moneys secured thereby, shall be transferable by the delivery of such debentures; and the coupons for interest annexed to any debenture issued under the authority of this Act shall also pass by delivery.

Interest, &c. of capital stock.

6. Any capital stock created under the authority of this Act shall bear such a rate of interest as the Secretary of State may think fit; and such capital stock may be issued on such terms as may be determined by the Secretary of State; and any such capital stock may bear interest during such period, and be paid off at par at such time, as the Secretary of State may prescribe previously to the issue of such capital stock.

Transfer books of such capital stock to be kept.

7. In case of the creation and issue of any such capital stock there shall be kept, either at the office of the Secretary of State in London or at the Bank of England, books wherein entries shall be made of the said capital stock, and wherein all assignments or transfers of the same, or any part thereof, shall be entered and registered, and shall be signed by the parties making such assignments or transfers, or, if such parties be absent, by his, her, or their attorney or attorneys thereunto lawfully authorised by writing under his, her, or their hands and seals, to be attested by two or more credible witnesses; and the person or persons to whom such transfer or transfers shall be made may respectively underwrite his, her, or their acceptance thereof; and no other mode of assigning or transferring the said capital stock or any part thereof, or any interest therein, shall be good and available in law, and no stamp duties whatsoever shall be charged on the said transfers or any of them.

Amount to be charged on revenues of India.

8. The whole amount of the principal moneys to be charged on the revenues of India under this Act shall not exceed two millions nine hundred and fifty thousand pounds.

Power to raise money for payment of principal money.

9. Upon or for the repayment of any principal money secured under the authority of this Act, the Secretary of State may at any time borrow or raise, by all or any of the modes aforesaid, all or any part of the amount of principal money repaid or to be repaid, and so from time to time as all or any part of any principal money under this Act may require to be repaid, but the amount to be charged upon the revenues of India shall not in any case exceed the principal money required to be repaid.

Securities, &c. to be charged on revenues of India.

10. All bonds and debentures to be issued under this Act, and the principal moneys and interest thereby secured, and all capital stock to be issued under this Act, and the interest thereon, shall be charged on and payable out of the revenues of India, in like manner as other liabilities incurred on account of the Government of India.

Provisions as to composition for stamp duties on India bonds extended to bonds and debentures issued under this Act.

11. The provisions contained in section four of the Act of the session holden in the fifth and sixth years of King William the Fourth, chapter sixty-four, with respect to the composition and agreement for the payment by the East India Company of an annual sum in lieu of stamp duties on their bonds, and the exemption of their bonds from stamp duties, shall be applicable with respect to the bonds and debentures to be issued under the authority of this Act, as if such provisions were here repeated and re-enacted with reference thereto.

Forgery of debentures and bills to be punishable as forgery of East India bonds.

12. All provisions now in force in anywise relating to the offence of forging or altering or offering, uttering, disposing of, or putting off, knowing the same to be forged or altered, any East India bond, with intent to defraud, shall extend and be applicable to and in respect of any debenture or bond issued under the authority of this Act.

Saving borrowing powers of Secretary of State.

13. This Act shall not prejudice or affect any power of raising or borrowing money vested in the Secretary of State at the time of passing thereof.

Stock created under this Act to be deemed East India stock.

14. Any capital stock created under this Act shall be deemed to be East India stock, within the Act of the twenty-second and twenty-third Victoria, chapter thirty-five, section thirty-two, unless and until Parliament shall otherwise provide; and any capital stock created under this Act shall be deemed to be and shall mean India stock within the Act of the twenty-sixth and twenty-seventh Victoria, chapter seventy-three, anything in the said last-mentioned Act to the contrary notwithstanding.

Sect. 3, &c. of 33 & 34 Vict. c. 93. extended to capital stock created under this Act.

15. The provisions contained in the third section of the Act of the thirty-third and thirty-fourth Victoria, chapter ninety-three, and all other enactments in the said Act relating to or affecting such provisions, shall be extended and be applicable to any capital stock created under this Act.

34 & 35 Vict. c. 29. extended to all capital stock issued by the Secretary of State under the authority of Parliament.

16. The provisions contained in the Act of the thirty-fourth and thirty-fifth Victoria, chapter twenty-nine, shall be extended and be applicable to all capital stock issued or to be issued by the Secretary of State under the authority of Parliament.

Short title.

17. This Act may be cited as the East India Loan (East Indian Railway Debentures) Act, 1880.

SCHEDULE.

REDEEMABLE DEBENTURES OF EAST INDIAN RAILWAY COMPANY.

Principal Moneys secured	When payable.	Rate of Interest per Annum.
£		
1,000,000	1 January 1881	4½ per cent.
1,279,850	12 July 1882	4 per cent.
230,150	1 December 1882	4 per cent.
440,000	19 March 1883	4 per cent.
2,950,000		

CHAPTER 11.

An Act to make Powers of Attorney and Requests for Transmission of Dividend Warrants by Post relating to India Five per centum Stock applicable to India Four per centum Stock. [19th March 1880.]

WHEREAS, in accordance with the conditions under which India five per cent. stock has been issued, the Secretary of State in Council of India has given notice that it is his intention to redeem that stock at par on the fifth day of July one thousand eight hundred and eighty:

And whereas the said Secretary of State has offered to holders of India five per cent. stock in exchange for such stock, and in lieu of repayment in cash, a like amount of India four per cent. stock bearing interest from the fifth day of April one thousand eight hundred and eighty, together with the payment on the fifth day of July one thousand eight hundred and eighty of one pound ten shillings per cent. on the amount of stock exchanged, so as to make up a sum equal to interest thereon at the rate of five pounds per cent. per annum for the half year ending on the fifth day of July one thousand eight hundred and eighty:

And whereas it is expedient that powers of attorney and requests for transmission of dividend warrants by post relating to India five per cent. stock should be made to extend and apply to India four per cent. stock:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as India Stock (Powers of Attorney) Act, 1880.

Powers of attorney for sale and transfer of India five per cent. stock to apply to India four per cent. stock.

2. Every power of attorney in force at the time of the passing of this Act for the sale and transfer of any India five per cent. stock shall, unless it be legally revoked or become void, remain in force for the purpose of enabling the attorney or attorneys therein named or referred to to receive and give receipts for any principal sum of such India five per cent. stock, and to sell and transfer any India

four per cent. stock that may be accepted in exchange for such five per cent. stock, and to receive the consideration money and give receipts for the same.

Powers of attorney for receipt of dividends on India five per cent. stock to apply to India four per cent. stock.

3. Every power of attorney in force at the time of the passing of this Act for the receipt of dividends on any India five per cent. stock shall, unless it be legally revoked or become void, remain in force for the purpose of enabling the attorney or attorneys therein named or referred to to receive the dividends to accrue on India four per cent. stock, and also to receive the said payment of one pound ten shillings per cent. on India five per cent. stock which will become payable on the fifth day of July one thousand eight hundred and eighty.

Requests for post dividend warrants in respect of India five per cent. stock to apply to India four per cent. stock.

4. Every request for the transmission of dividend warrants by post relating to India five per cent. stock in force at the time of the passing of this Act, or which may hereafter be made, in pursuance of the Act of the 34th and 35th Victoria, chapter 29, shall, unless it be legally revoked or become void, extend and apply to India four per cent. stock as if the stock mentioned in such request were therein described as India four per cent. stock.

CHAPTER 12.

An Act to abolish the Landlord's Right of Hypothec for Rent in Scotland. [24th March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Landlord's hypothec to cease after 11th November 1881.

1. From and after the eleventh day of November one thousand eight hundred and eighty-one, herein-after called the commencement of this Act, the landlord's right of hypothec for the rent of land, including the rent of any buildings thereon, exceeding two acres in extent, let for agriculture or pasture, shall cease and determine: Provided that nothing herein contained shall apply to any claim for rent due, or which may hereafter become due, under any lease, writing, or bargain current at the date of the commencement of this Act.

Landlord's remedies when rent is due and unpaid.

2. From and after the commencement of this Act the landlord of any land exceeding two acres in extent, and let for agriculture or pasture, shall, subject to the provisions of the preceding section of this Act, have the same rights and remedies against his tenant when six months rent is due and unpaid as is now provided by the law of Scotland when twelve months rent is due and unpaid, and shall also have the same rights and remedies against his tenant when twelve months rent is due and unpaid as is now provided by the law of Scotland when two years rent is due and unpaid, but subject always to the following provision; (that is to say,) It shall not be lawful for the sheriff or sheriff-substitute to entertain any action for caution and removing, or for irritancy and removing, unless such action has been preceded by fourteen days written notice by registered post office letter or otherwise to the tenant that such action is intended, nor in an action for caution and removing to decern the

tenant to find caution for more than the arrears of rent and one year's rent further.

Provided also, that in the event of the removal or ejection of a tenant from such land in any year under the provisions of the Act of Sederunt anent Removings of the fourteenth day of December one thousand seven hundred and fifty-six, and of this Act, on account of being in arrear of rent for six months or twelve months, as the case may be, the following farther provisions shall have effect:

(1.) A tenant so removed or ejected shall not thereby forfeit the rights of an outgoing tenant to which he would have been entitled if his lease had naturally expired at the date of removing or ejection, or at the last preceding term of Whitsunday or Martinmas in the event of the removing or ejection taking place between these terms:

(2.) When the removing or ejection takes place between the before-mentioned terms, the tenant shall be entitled to payment of or credit for the expenditure made by such tenant since the last preceding term on the labour, seed, and manure applied to any crop, other than an away-going crop, falling within the immediately preceding provision:

(3.) Where a tenant is removed or is ejected between the before-mentioned terms, he shall not, except as herein-after provided, be liable to pay for the occupation of such land after the immediately preceding term of Whitsunday or Martinmas more than a proportion of the rent effeiring to the period between such term and the date of removing or ejection: Provided always, unless otherwise expressly stipulated, that where any away-going crop to which a tenant is entitled is immature at the date of such removing or ejection, neither the tenant nor any one deriving right through him shall be entitled to carry away such crop at maturity until payment shall have been made to the landlord of the proportion of rent effeiring to the land under such crop for the period between the date of removing or ejection and the next term of Martinmas, the rent of such land being estimated according to the average rent of the whole land from which the tenant has been so removed or ejected.

Provisions of s. 2. not to apply in addition to hypothec.

3. The provisions of the second section of this Act shall not apply in any case in which the landlord's right of hypothec has not ceased and determined.

Short title.

4. This Act may be cited as the Hypothec Abolition (Scotland) Act, 1880.

CHAPTER 13.

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand eight hundred and seventy-nine, one thousand eight hundred and eighty, and one thousand eight hundred and eighty-one, and to appropriate the Supplies granted in this Session of Parliament.

[24th March 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we

have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Grants out of Consolidated Fund.

Issue of 1,230,750*l.* 9*s.* 10*d.* out of the Consolidated Fund for the service of the years ending 31st March 1879 and 1880.

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the years ending on the thirty-first day of March one thousand eight hundred and seventy-nine and one thousand eight hundred and eighty, the sum of one million, two hundred and thirty thousand, seven hundred and fifty pounds, nine shillings, and tenpence.

Issue of 8,322,177*l.* out of the Consolidated Fund.

2. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one, the sum of eight millions, three hundred and twenty-two thousand, one hundred and seventy-seven pounds.

Power for the Treasury to borrow.

3. The Commissioners of Her Majesty's Treasury may borrow from time to time on the credit of the said sum of nine millions, five hundred and fifty-two thousand, nine hundred and twenty-seven pounds, nine shillings, and tenpence, any sum or sums of equal or less amount in the whole, and shall repay the moneys so borrowed, with interest not exceeding five pounds per centum per annum, out of the growing produce of the Consolidated Fund at any period not later than the next succeeding quarter to that in which the said moneys were borrowed.

Any moneys so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

Appropriation of Grants.

Appropriation of sums voted for supply services.

4. All sums granted by this Act and the other Act mentioned in Schedule (A.) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to Her Majesty, amounting, as appears by the said Schedule, in the aggregate to the sum of thirty millions, one hundred and seventy-seven thousand, one hundred and twenty-nine pounds, thirteen shillings, and one penny, are appropriated and shall be deemed to have been appropriated as from the date of the passing of the first of the Acts mentioned in the said Schedule (A.) for the purposes and services expressed in Schedule (B.) annexed hereto.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

5. A person shall not receive any part of a grant which may be made in pursuance of this Act for half pay or army, navy, or civil non-effective services until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Commissioners of Her Majesty's Treasury before one of the persons prescribed by such warrant. Declaration required in certain cases before receipt of sums appropriated.

Provided that, whenever any such payment is made at more frequent intervals than once in a quarter, the Commissioners of Her Majesty's Treasury may dispense with the production of more than one declaration in respect of each quarter.

Any person who makes a declaration for the purpose of this section, knowing the same to be untrue in any material particular, shall be guilty of a misdemeanor.

6. This Act may be cited for all purposes as the Appropriation Act, 1880. Short title of Act.

ABSTRACT

OF

SCHEDULES (A.) and (B.) to which this Act refers.

SCHEDULE (A.)

	£	*s.*	*d.*
Grants out of the Consolidated Fund - - - - -	30,177,129	13	1

SCHEDULE (B.)—APPROPRIATION OF GRANTS.

			£	*s.*	*d.*
Part 1.	Deficiencies, 1878-79 - - - - -		5,550	9	10
„ 2.	Supplementary, 1879-80 - - - -		556,867	–	–
„ 3.	Exchequer Bonds, 1879-80 - - - -		3,410,000	–	–
„ 4.	Charges defrayed by the War Office on account of India, 1879-80 - - - - -		15,050	3	3
„ 5.	Abyssinian Expedition (of 1867-68), 1879-80 - -		985	–	–
„ 6.	(*a.*) War in South Africa, Vote of Credit, 1879-80 -		703,000	–	–
„ „	(*b.*) War in South Africa, Vote of Credit, 1879-80 (Griqualand West) - - - - -		222,200	–	–
„ „	(*c.*) War in South Africa, Vote of Credit, 1879-80 (Sikukuni Expedition, &c.) - - -		300,000	–	–
			5,213,652	13	1
	1880-81 :—				
„ 7.	Navy - - - - - - -	On account -	2,623,229	–	–
„ 8.	Army - - - - - - -		15,541,300	–	–
„ 9.	Army (Indian Home Charges) - - - -		1,100,000	–	–
		£			
„ 10.	Civil Services, Class I. -	On account 346,900			
„ 11.	Ditto, Class II. -	On account 535,450			
„ 12.	Ditto, Class III. -	On account 1,356,900			
„ 13.	Ditto, Class IV. -	On account 1,696,000			
„ 14.	Ditto, Class V. -	On account 159,350			
„ 15.	Ditto, Class VI. -	On account 282,100			
„ 16.	Ditto, Class VII. -	On account 15,700			
	TOTAL CIVIL SERVICES - - - -		On account -	4,392,400	– –
„ 17.	Revenue departments, &c. - - - -		On account -	1,270,000	– –
„ 18.	Advances for Greenwich Hospital and School - -		On account -	36,548	– –
		£			
			30,177,129	13	1

SCHEDULE (A.)

GRANTS OUT OF THE CONSOLIDATED FUND.

	£	s.	d.	£	s.	d.
For the service of the years ending 31st March 1879 and 1880;						
Under Act 43 Vict. cap. 5.	-	-	-	-	-	3,982,902 3 3
Under this Act	-	-	-	-	-	1,230,750 9 10
For the service of the year ending 31st March 1881; viz.						
Under Act 43 Vict. cap. 5.	-	-	-	16,641,300	- -	
Under this Act	-	-	-	8,322,177	- -	
						24,963,477 - -
TOTAL						£30,177,129 13 1

SCHEDULE (B.)—PART 1.

DEFICIENCIES.

SCHEDULE of SUMS granted to make good deficiencies on the several grants herein particularly mentioned for the year ended on the 31st day of March 1879; viz.:—

CIVIL SERVICES.	£	s.	d.
CLASS I.			
Furniture of Public Offices	64	19	7
CLASS II.			
Chief Secretary for Ireland, Offices	125	17	3
CLASS III.			
Land Registry	23	11	7
CLASS IV.			
National Gallery	469	5	6
Deep Sea Exploring Expedition (Report)	409	1	8
Queen's University, Ireland	173	19	7
CLASS VI.			
Superannuation and Retired Allowances	1,410	13	6
Relief of Distressed British Seamen Abroad	2,873	1	2
TOTAL	5,550	9	10

SCHEDULE (B.)—PART 2.

SUPPLEMENTARY.

SCHEDULE of SUPPLEMENTARY SUMS granted to defray the charges for the Services herein particularly mentioned for the year ended on the 31st day of March 1880; viz.:—

CLASS I.	£
Royal Palaces	2,924
Marlborough House	300
Royal Parks and Pleasure Gardens	5,500
Public Buildings, Great Britain	6,700
Furniture of Public Offices	1,400
Metropolitan Police Court Buildings	150
New Courts of Justice and Offices	36,404
Public Buildings, Ireland	11,111
Shannon Navigation	5,000
Diplomatic and Consular Buildings	8,386

	£
CLASS II.	
Treasury, including Parliamentary Counsel	1,250
Foreign Office	2,400
Charity Commissioners, including Endowed Schools Department	2,921
Civil Service Commission	1,085
Local Government Board, England	16,763
National Debt Office	600
Stationery and Printing	36,000
Lunacy Commission, Scotland	180
Lord Lieutenant's Household	36
Local Government Board, Ireland	2,700
Public Works Offices, Ireland	2,000
CLASS III.	
Law Charges, England	18,761
Public Prosecutor's Office	965
Criminal Prosecutions, Sheriffs' Expenses, &c.	5,000
Queen's Bench, &c. Divisions, High Court of Justice, England	9,800
County Courts	25,206
Police, Counties and Boroughs, Great Britain	1,300
Prisons, England	216,245
County Prisons, &c., Great Britain	267
Reformatory and Industrial Schools, Great Britain	435
Queen's Bench, &c. Divisions of the High Court of Justice, Ireland	342
Probate, &c. Registries, High Court of Justice, Ireland	125
Registry of Deeds, Ireland	156
County Court Officers, &c., Ireland	7,300
Royal Irish Constabulary	7,000
CLASS IV.	
National Portrait Gallery	62
London University	203
Public Education, Ireland	8,800
Teachers' Pension Office, Ireland	810
CLASS V.	
Diplomatic Services	35,170
Consular Services	2,000
Colonies, Grants in Aid	8,704
Tonnage Bounties, &c.	4,450
Subsidies to Telegraph Companies	10,425
Treasury Chest Robbery	136
CLASS VI.	
Superannuation and Retired Allowances	13,000
Relief of Distressed British Seamen Abroad	3,000
Pauper Lunatics, Ireland	2,716
CLASS VII.	
Temporary Commissions	9,110
Repayments to the Civil Contingencies Fund	9,869
REVENUE DEPARTMENTS.	
Customs	4,300
Post Office Packet Service	7,400
Total	£556,867

SCHEDULE (B.)—PART 3.

EXCHEQUER BONDS.

	£
To pay off and discharge Exchequer Bonds which became due and payable during the year ending on the 31st day of March 1880 - - - - - -	3,410,000

SCHEDULE (B.)—PART 4.

CHARGES DEFRAYED BY THE WAR OFFICE ON ACCOUNT OF INDIA.

	£	s.	d.
For the repayment to the War Office, during the year ending on the 31st day of March 1880, of Charges which it has defrayed on behalf of the India Office -	15,050	3	3

SCHEDULE (B.)—PART 5.

ABYSSINIAN EXPEDITION.

	£
Towards defraying the Expenses which will come in course of payment during the year ending on the 31st day of March 1880, for the Abyssinian Expedition of 1867-68 -	985 - -

SCHEDULE (B.)—PART 6.

WAR IN SOUTH AFRICA, VOTE OF CREDIT.

	£
(*a.*) Towards defraying the Expenses, beyond the ordinary grants of Parliament, which will come in course of payment during the year ending on the 31st day of March 1880, in consequence of the War in South Africa - - - - - -	703,000
(*b.*) Towards defraying the charge which will come in course of payment during the year ending on the 31st day of March 1880, in aid of Expenditure incurred by the Colonial Government of Griqualand West in suppressing a Native Rebellion -	222,200
(*c*) Towards defraying the Expenses, beyond the ordinary grants of Parliament, which will come in course of payment during the year ending on the 31st day of March 1880, in connexion with the Expedition against the Chief Sikukuni, and for the occupation of the Transvaal - - - - - - - - -	300,000

SCHEDULE (B.)—PART 7.

NAVY.

SCHEDULE of SUMS granted to defray the charges of the NAVY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For wages, &c. to 58,800 seamen and marines - - -	On account -	680,384
2.	For victuals and clothing for seamen and marines - -	On account -	253,381
3.	For the expenses of the Admiralty Office - - -	On account -	44,871
4.	For the expense of the coast guard service, the royal naval reserve, and seamen and marine pensioners reserve, and royal naval artillery volunteers - - - - -	On account -	48,569
5.	For the expense of the several scientific departments of the navy	On account -	28,276
6.	For the expense of the dockyards and naval yards at home and abroad - - - - - - -	On account -	335,896
7.	For the expense of the victualling yards at home and abroad -	On account -	17,790
8.	For the expense of the medical establishments at home and abroad - - - - - - -	On account -	15,861
9.	For the expense of the Marine Divisions - - -	On account -	5,350
10.	Sect. 1. For naval stores for the building, repairing, and outfitting the fleet and coast guard - - - -	On account -	252,750
10.	Sect. 11. For steam machinery, and ships built by contract, &c.	On account -	192,250

No.		Sums not exceeding. £
11.	For new works, buildings, machinery, and repairs in the naval establishments	On account - 139,737
12.	For medicines, medical stores, &c.	On account - 18,787
13.	For martial law, &c.	On account - 2,312
14.	For the expense of various miscellaneous services	On account - 33,910
15.	For half pay, reserved half pay, and retired pay to officers of the navy and marines	On account - 223,789
16.	Sect. 1. For military pensions and allowances	On account - 205,804
16.	Sect. 11. For civil pensions and allowances	On account - 80,607
17.	For freight of ships, for the victualling and conveyance of troops, on account of the army department	On account - 42,875
	TOTAL NAVY SERVICES - £	2,623,229

SCHEDULE (B.)—PART 8.

ARMY.

SCHEDULE of SUMS granted to defray the charges of the ARMY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For the general staff and regimental pay, allowances, and charges of Her Majesty's land forces at home and abroad, exclusive of charges on India	4,579,000
2.	For divine service	50,700
3.	For administration of military law	29,800
4.	For medical establishments and services	308,400
5.	For the pay and allowances of a force of militia, not exceeding 134,028 men, including 30,000 militia reserve	552,900
6.	For the yeomanry cavalry pay and allowances	74,400
7.	For the volunteer corps pay and allowances	539,600
8.	For the pay and allowances of a number of army reserve first class, not exceeding 23,000, and of the army reserve second class	208,800
9.	For commissariat and ordnance store establishments, wages, &c.	386,700
10.	For provisions, forage, fuel, transport and other services	2,790,000
11.	For clothing establishments, services, and supplies	825,100
12.	For the supply, manufacture, and repair of warlike and other stores	1,185,000
13.	For superintending establishment of, and expenditure for, works, buildings, and repairs at home and abroad	853,000
14.	For establishments for military education	162,200
15.	For miscellaneous effective services	36,400
16.	For the administration of the army	215,900
17.	For rewards for distinguished services, &c., exclusive of charges on India	33,900
18.	For pay of general officers, exclusive of charges on India	92,000
19.	For retired full pay, retired pay, half pay, pensions, and gratuities, for reduced and retired officers, including payments allowed by Army Purchase Commissioners, exclusive of charges on India	892,700
20.	For widows pensions, &c., exclusive of charges on India	126,200
21.	For pensions for wounds	16,500
22.	For Chelsea and Kilmainham hospitals, and the in-pensioners thereof	34,300
23.	For the out-pensioners of Chelsea Hospital, &c., exclusive of charges on India	1,312,000
24.	For superannuation allowances	196,500
25.	For the non-effective services of the militia, yeomanry cavalry, and volunteer corps	39,300
	TOTAL ARMY SERVICES - £	15,541,300

SCHEDULE (B.)—PART 9.

ARMY (INDIAN HOME CHARGES).

For the sum to be transferred in aid of Army Grants to meet the charge incurred in recruiting and training officers and men, and in defraying the non-effective expenditure for the regular forces serving in India, which will come in course of payment during the year ending on the 31st day of March 1881 - - -	£	1,100,000

SCHEDULE (B.)—PART 10.

CIVIL SERVICES.—CLASS I.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For the maintenance and repair of the royal palaces - -	On account -	9,500
2.	For the maintenance and repair of Marlborough House - -	On account -	600
3.	For the royal parks and pleasure gardens - - - -	On account -	28,200
4.	For the buildings of the Houses of Parliament - - -	On account -	9,000
5.	For the maintenance and repair of public buildings in Great Britain and the Isle of Man; for providing the necessary supply of water; for rents of houses hired for accommodation of public departments, and charges attendant thereon, &c. -	On account -	29,200
6.	For the supply and repair of furniture in the public departments of Great Britain - - - - - -	On account -	4,100
7.	For the expenses of the Customs, Inland Revenue, Post Office, and Post Office Telegraph Buildings, in Great Britain, including furniture, fuel, and sundry miscellaneous services - -	On account -	46,000
8.	For new buildings for county courts, maintenance and repair of courts, supply of furniture, fuel, &c., and other charges attendant thereon - - - - - - - -	On account -	12,700
9.	For charges connected with Metropolitan Police Court Buildings -	On account -	7,000
10.	For one half of the expense of erecting or improving court houses or offices for the sheriff courts in Scotland, and the expense of maintaining the courts erected or improved - -	On account -	2,100
11.	For the purchase of a site, erection of building, and other expenses for new courts of justice and offices belonging thereto - -	On account -	28,000
12.	For the survey of the United Kingdom, including the revision of the survey of Ireland, maps for use in proceedings before the Land Judges in Ireland, publication of maps, and engraving the geological survey - - - - - -	On account -	33,400
13.	For erecting and maintaining new buildings, including rents, &c., for the Department of Science and Art - - -	On account -	5,100
14.	For maintenance and repair of the British Museum buildings, for rents of premises, supply of water, fuel, &c., and charges attendant thereon - - - - - -	On account -	1,200
15.	For the erection of a Natural History Museum - - -	On account -	7,500
16.	For a grant in aid of the new buildings for the University of Edinburgh - - - - - - - -		—
17.	For maintaining certain harbours, &c. under the Board of Trade -	On account -	5,000
18.	For rates and contributions in lieu of rates in respect of Government property, and for salaries and expenses of the rating of Government property department - - - -	On account -	65,000

No.		Sums not exceeding	£
19.	For contribution to the funds for the establishment and maintenance of a fire brigade in the metropolis - - -	On account -	2,500
20.	For erection, repairs, and maintenance of the several public buildings under the department of the Commissioners of Public Works in Ireland - - - - -	On account -	37,200
21.	For expenses preparatory to the erection of the Museum of Science and Art in Dublin - - - - - - -	On account -	300
22.	For works to regulate the flood waters of the River Shannon -	On account -	5,000
23.	For erecting and maintaining certain lighthouses abroad - -	On account -	2,800
24.	For diplomatic and consular buildings, including rents and furniture, and for the maintenance of certain cemeteries abroad	On account -	5,500
	TOTAL CIVIL SERVICES, CLASS I. - £		346,900

SCHEDULE (B.)—PART II.

CIVIL SERVICES.—CLASS II.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For salaries and expenses in the offices of the House of Lords -	On account -	11,000
2.	For salaries and expenses in the offices of the House of Commons	On account -	12,600
3.	For salaries and expenses of the department of Her Majesty's Treasury and in the office of the Parliamentary Counsel -	On account -	15,100
4.	For salaries and expenses of the office of Her Majesty's Secretary of State for the Home Department and subordinate offices -	On account -	22,500
5.	For salaries and expenses of the department of Her Majesty's Secretary of State for Foreign Affairs - - - -	On account -	18,100
6.	For salaries and expenses of the department of Her Majesty's Secretary of State for the Colonies, including certain expenses connected with Emigration - - - - -	On account -	9,500
7.	For salaries and expenses of the department of Her Majesty's Most Honourable Privy Council and subordinate departments -	On account -	8,000
8.	For salaries and expenses of the office of the Lord Privy Seal -	On account -	700
9.	For salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments - -	On account -	42,200
10.	For salaries and expenses of the Charity Commission for England and Wales - - - - - - - -	On account -	8,100
11.	For salaries and expenses of the Civil Service Commission -	On account -	7,100
12.	For salaries and expenses of the office of the Copyhold, Inclosure, and Tithe Commission - - - - - -	On account -	4,300
13.	For imprest expenses under the Inclosure and Drainage Acts -	On account -	2,100
14.	For salaries and expenses of the department of the Comptroller and Auditor General, including the Chancery Audit Branch -	On account -	14,000
15.	For salaries and expenses of the Registry of Friendly Societies -	On account -	1,600
16.	For salaries and expenses of the Local Government Board, including various grants in aid of local taxation - - - -	On account -	86,200
17.	For salaries and expenses of the office of the Commissioners in Lunacy in England - - - - - -	On account -	3,800
18.	For salaries and expenses of the Mint, including the expenses of the coinage - - - - - - - -	On account -	16,600

No.		Sums not exceeding	£
19.	For salaries and expenses of the National Debt Office - -	On account -	4,400
20.	For charges connected with the Patent Law Amendment Act, the Registration of Trade Marks Act, and the Registration of Designs Act - - - - - - - -	On account -	7,000
21.	For salaries and expenses of the department of Her Majesty's Paymaster General in London and Dublin - - -	On account -	6,400
22.	For salaries and expenses of the establishments under the Public Works Loan Commissioners, and the West India Islands Relief Commissioners - - - - - - - -	On account -	2,600
23.	For salaries and expenses of the Public Record Office in England	On account -	5,300
24.	For salaries and expenses of the department of the Registrar General of Births, &c. in England - - - -	On account -	12,000
25.	For stationery, printing, and paper, binding, and printed books, for the several departments of Government in England, Scotland, and Ireland, and some dependencies, and for the two Houses of Parliament; for the salaries and expenses of the Establishment of the Stationery Office, and the cost of Stationery Office publications, and of the Gazette Offices; and for sundry miscellaneous services, including a grant in aid of the publication of Parliamentary Debates - - -	On account -	115,000
26.	For salaries and expenses of the office of Woods, Forests, and Land Revenues, and of the office of Land Revenue Records and Inrolments - - - - - - - -	On account -	6,000
27.	For salaries and expenses of the office of the Commissioners of Her Majesty's Works and Public Buildings - - -	On account -	10,300
28.	For Her Majesty's foreign and other secret services - -	On account -	5,800
29.	For salaries and expenses of the department of the Queen's and Lord Treasurer's Remembrancer in Exchequer, Scotland, of certain officers in Scotland, and other charges formerly on the hereditary revenue - - - - -	On account -	1,700
30.	For salaries and expenses of the Fishery Board in Scotland, and for grants in aid of piers or quays - - - -	On account -	3,500
31.	For salaries and expenses of the Board of Lunacy in Scotland -	On account -	1,500
32.	For salaries and expenses of the department of the Registrar General of Births, &c. in Scotland - - - - -	On account -	1,900
33.	For salaries and expenses of the Board of Supervision for Relief of the Poor, and for expenses under the Public Health and Vaccination Acts, including certain grants in aid of local taxation in Scotland - - - - - - - -	On account -	4,700
34.	For salaries of the officers and attendants of the household of the Lord Lieutenant of Ireland and other expenses - -	On account -	1,900
35.	For salaries and expenses of the offices of the Chief Secretary to the Lord Lieutenant of Ireland, in Dublin and London, and subordinate departments - - - - -	On account -	9,600
36.	For salaries and expenses of the office of the Commissioners of Charitable Donations and Bequests for Ireland - -	On account -	550
37.	For salaries and expenses of the Local Government Board, in Ireland, including various grants in aid of local taxation -	On account -	32,800
38.	For salaries and expenses of the office of Public Works in Ireland	On account -	7,700
39.	For salaries and expenses of the Public Record Office, and of the Keeper of the State Papers in Ireland - - - -	On account -	1,500
40.	For salaries and expenses of the department of the Registrar General of Births, &c., and for expenses of the collection of agricultural and emigration statistics in Ireland - -	On account -	4,100
41	For salaries and expenses of the general valuation and boundary survey of Ireland - - - - - - -	On account -	5,700
	TOTAL CIVIL SERVICES, CLASS II. - - £		535,450

SCHEDULE (B.)—PART 12.

CIVIL SERVICES.—CLASS III.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For the salaries of the law officers, the salaries and expenses of the department of the Solicitor for the affairs of Her Majesty's Treasury, and of the department of the Queen's Proctor for divorce interventions, the costs of prosecutions, including those relating to the coin and to bankruptcy, and of other legal proceedings conducted by those departments, and various other legal expenses, including Statute Law Revision and Parliamentary Agency - - - - - - -	On account - 18,200
2.	For the salaries and expenses of the office of the Director of Public Prosecutions - - - - - - - -	On account - 1,100
3.	For criminal prosecutions at assizes and quarter sessions in England, including adjudications under the Criminal Justice and the Juvenile Offenders Acts, sheriffs expenses, salaries to clerks of assize and other officers, and for compensation to clerks of the peace and others, and for expenses incurred under Extradition Treaties - - - - - - -	On account - 50,100
4.	For such of the salaries and expenses of the Chancery Division of the High Court of Justice, of the Court of Appeal, and of the Supreme Court of Judicature, exclusive of the Central Office, as are not charged on the Consolidated Fund - - -	On account - 41,000
5.	For the salaries and expenses of the Central Office of the Supreme Court of Judicature, the salaries and expenses of the Judges' Clerks and other officers, of the District Registrars of the High Court, the remuneration of the Judges' Marshals, and certain circuit expenses - - - - - - -	On account - 25,700
6.	For salaries and expenses of the Registries of Probate and Divorce and Matrimonial Causes, &c., in the Probate, Divorce, and Admiralty Division of the High Court of Justice - - -	On account - 23,300
7.	For salaries and expenses of the offices of the Admiralty Registrar and Marshal of the Probate, Divorce, and Admiralty Division of the High Court of Justice - - - - - -	On account - 3,000
8.	For salaries and expenses of the office of the Wreck Commissioner	On account - 3,400
9.	For salaries and expenses of the London Bankruptcy Court -	On account - 9,200
10.	For salaries and expenses connected with the County Courts -	On account - 114,100
11.	For salaries and expenses of the Office of Land Registry - -	On account - 1,400
12.	For the expense of revising barristers in England - - - -	—
13.	For salaries and expenses of the police courts of London and Sheerness - - - - - - - - -	On account - 3,400
14.	For contribution toward the expenses of the metropolitan police, and of the horse patrol, and Thames police, and for the salaries of the Commissioner, Assistant Commissioners, and Receiver -	On account - 150,000
15.	For certain expenses connected with the police in counties and boroughs in England and Wales, and with the police in Scotland	On account - 800
16.	For the superintendence of convict establishments and for the maintenance of convicts in convict establishments in England and the Colonies - - - - - - - -	On account - 109,200
17.	For the salaries and expenses of the Commissioners and other officers appointed under the 6th and 7th sections of the Prison Act, 1877, and the expenses of the several prisons in England and Wales to which that Act applies - - - - -	On account - 119,600

No.		Sums not exceeding £
18.	For the maintenance of juvenile offenders in reformatory, industrial, and day industrial schools in Great Britain, and for the salaries and expenses of the Inspectors of Reformatories -	On account - 66,000
19.	For the maintenance of criminal lunatics in Broadmoor Criminal Lunatic Asylum, England, and of one criminal lunatic in Bethlem Hospital - - - - - - -	On account - 6,500
20.	For salaries and expenses of the Lord Advocate's department and others connected with criminal proceedings in Scotland, including certain allowances under the Act 15 & 16 Vict. c. 83.	On account - 16,700
21.	For salaries and expenses of the Courts of Law and Justice in Scotland and other legal charges - - - - -	On account - 15,500
22.	For salaries and expenses of the offices in Her Majesty's General Register House, Edinburgh - - - - -	On account - 9,100
23.	For the expenses of the Prison Commissioners for Scotland, and of the prisons under their control, including the maintenance of criminal lunatics and the preparation of judicial statistics -	On account - 20,400
24.	For the expense of criminal prosecutions and other law charges in Ireland, including certain allowances under the Act 15 & 16 Vict. c. 83. - - - - - - - - -	On account - 21,700
25.	For salaries and expenses of the Chancery Division (excluding the Land Judges' offices) of the High Court of Justice and of the Court of Appeal in Ireland - - - - - -	On account - 9,600
26.	For salaries and expenses of the Queen's Bench, Common Pleas, and Exchequer Divisions of Her Majesty's High Court of Justice in Ireland, including provision for certain officers of the Supreme Court of Judicature in Ireland, and for the trial of election petitions - - - - - - -	On account - 7,100
27.	For the salaries and expenses of the Land Judges' offices in the Chancery Division of Her Majesty's High Court of Justice in Ireland - - - - - - - - -	On account - 2,900
28.	For the salaries and expenses of the Principal and District Registries of the Probate and Matrimonial Division of Her Majesty's High Court of Justice in Ireland, including certain officers of the court - - - - - - - - -	On account - 2,900
29.	For salaries and incidental expenses of the Court of Bankruptcy in Ireland - - - - - - - - -	On account - 2,600
30.	For salaries and expenses of the Admiralty Court Registry in Ireland - - - - - - - - - -	On account - 450
31.	For salaries and expenses of the Office for the Registration of Deeds in Ireland - - - - - - - -	On account - 5,000
32.	For salaries and expenses in the Office for the Registration of Judgments in Ireland - - - - - - -	On account - 750
33.	For the salaries, allowances, and expenses of various county court officers, and of magistrates in Ireland, and of the revising barristers of the city of Dublin - - - - -	On account - 20,600
34.	For salaries and expenses of the Commissioners of Police, of the police courts and of the metropolitan police establishment of Dublin - - - - - - - - -	On account - 34,600
35.	For the expenses of the constabulary force in Ireland - -	On account - 380,000
36.	For the expense of the superintendence of prisons, and of the maintenance of prisoners in prisons in Ireland, and of the registration of habitual criminals - - - - -	On account - 36,500
37.	For the expenses of reformatories and industrial schools in Ireland	On account - 22,800
38.	For the maintenance of criminal lunatics in Dundrum Criminal Lunatic Asylum, Ireland - - - - - -	On account - 1,700
	TOTAL CIVIL SERVICES, CLASS III. - £	1,356,900

SCHEDULE (B.)—PART 13.

CIVIL SERVICES.—CLASS IV.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For public education in England and Wales, including the expenses of the Education Office in London	On account	970,000
2.	For salaries and expenses of the Department of Science and Art, and of the establishments connected therewith	On account	110,000
3.	For salaries and expenses of the British Museum, including the amount required for furniture, fittings, &c.	On account	50,000
4.	For salaries and expenses of the National Gallery	On account	4,400
5.	For salaries and expenses of the National Portrait Gallery	On account	600
6.	For grants in aid of the expenditure of certain learned societies in Great Britain and Ireland	On account	8,000
7.	For salaries and expenses of the University of London	On account	2,800
8.	For preparing an account of the scientific results of the expedition of Her Majesty's ship "Challenger" in 1873, 1874, 1875, and 1876, to investigate the physical and biological conditions of the great ocean basins, and of arranging the collections made during the expedition	On account	1,200
9.	For the salaries and expenses of the Royal Commission appointed in connexion with the International Exhibitions at Sydney and Melbourne	On account	2,000
10.	For public education in Scotland	On account	220,000
11.	For grants to Scottish universities	On account	4,700
12.	For the annuity to the Board of Trustees of manufactures in Scotland, in discharge of equivalents under the Treaty of Union, to be applied in maintenance of the National Gallery, School of Art and Museum of Antiquities, Scotland, and for the exhibition of the Torrie Collection of Works of Art, and for other purposes	On account	600
13.	For public education under the Commissioners of National Education in Ireland	On account	315,000
14.	For the salaries and expenses of the National School Teachers' Superannuation Office, Dublin	On account	500
15.	For the salary and expenses of the Office of the Commissioners of Education in Ireland appointed for the regulation of endowed schools	On account	200
16.	For salaries and expenses of the National Gallery of Ireland, and for the purchase of pictures	On account	600
17.	For expenses of the Queen's University in Ireland	On account	1,400
18.	In aid of the expenses of the Queen's Colleges in Ireland	On account	3,500
19.	In aid of the expenses of the Royal Irish Academy, &c.	On account	500
	TOTAL CIVIL SERVICES, CLASS IV. £		1,696,000

SCHEDULE (B.)—PART 14.

CIVIL SERVICES.—CLASS V.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For expenses of Her Majesty's embassies and missions abroad	On account	58,000
2.	For consular establishments abroad, and for other expenditure chargeable on the Consular Vote	On account	62,500

No.		Sums not exceeding	
3.	In aid of colonial local revenue, and for the salaries and allowances of governors, &c., and for other expenses in certain colonies	On account -	9,000
4.	For certain non-effective charges connected with the Orange River Territory and the island of St. Helena	On account -	600
5.	For salaries and expenses of the three representatives of Her Majesty's Government on the Council of Administration of the Suez Canal Company	On account -	450
6.	For expenses of the mixed commissions established under the treaties with foreign powers for suppressing the traffic in slaves, and of other establishments in connexion with that object, including the Muscat subsidy	On account -	1,800
7.	For tonnage bounties, bounties on slaves, costs of captors, &c., and expenses of the Liberated African Department	On account -	3,000
8.	For defraying the additional expenditure entailed upon the Government of Cyprus by the augmentation of the police force, rendered necessary by the reduction of the military garrison of the island	On account -	6,500
9.	For subsidies to telegraph companies	On account -	17,500
	TOTAL CIVIL SERVICES, CLASS V. - £		159,350

SCHEDULE (B.)—PART 15.

CIVIL SERVICES.—CLASS VI.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For superannuation and retired allowances to persons formerly employed in the public service, and for compassionate or other special allowances and gratuities awarded by the Commissioners of Her Majesty's Treasury	On account -	200,000
2.	For pensions to masters and seamen of the merchant service, and to their widows and children	On account -	7,100
3.	For the relief of distressed British seamen abroad	On account -	8,100
4.	In aid of the local cost of maintenance of pauper lunatics in England and Wales		—
5.	In aid of the local cost of maintenance of pauper lunatics in Scotland		—
6.	In aid of the local cost of maintenance of pauper lunatics in Ireland	On account -	60,500
7.	For the support of certain hospitals and infirmaries in Ireland	On account -	4,300
8.	For making good the deficiency arising from payments for interest to savings banks and friendly societies		—
9.	For miscellaneous, charitable, and other allowances in Great Britain	On account -	1,000
10.	For certain miscellaneous, charitable, and other allowances in Ireland	On account -	1,100
	TOTAL CIVIL SERVICES, CLASS VI. - £		282,100

SCHEDULE (B.)—PART 16.

CIVIL SERVICES.—CLASS VII.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For salaries and incidental expenses of temporary commissions and committees, including special inquiries	On account	14,000
2.	For certain miscellaneous expenses	On account	1,700
	TOTAL CIVIL SERVICES, CLASS VII. £		15,700

SCHEDULE (B.)—PART 17.

REVENUE DEPARTMENTS, &c.

SCHEDULE of SUMS granted to defray the charges of the several REVENUE DEPARTMENTS, &c. herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For salaries and expenses of the Customs Department	On account	110,000
2.	For salaries and expenses of the Inland Revenue Department	On account	200,000
3.	For salaries and expenses of the Post Office services, the expenses of Post Office savings banks, and Government annuities and insurances, and the collection of the Post Office revenue	On account	410,000
4.	For the Post Office packet service	On account	200,000
5.	For salaries and expenses of the Post Office telegraph service	On account	350,000
	TOTAL REVENUE DEPARTMENTS £		1,270,000

SCHEDULE (B.)—PART 18.

GREENWICH HOSPITAL AND SCHOOL.

Advances during the year ending on the 31st day of March 1881 for defraying the expenses of Greenwich Hospital and School	On account	36,548

CHAPTER 14.

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Inland Revenue. [24th March 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned,

and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Customs and Inland Revenue Act, 1880.

PART I.

Customs.

Import duties on tea.

2. The duties of customs now chargeable upon tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and eighty until the first day of August one thousand eight hundred and eighty-one on the importation thereof into Great Britain or Ireland; (that is to say,)

Tea, the pound - - - Sixpence.

Foreign spirits may be bottled in warehouse for home consumption.

3. Foreign spirits bottled, in accordance with the regulations of the Commissioners of Customs or Inland Revenue, in any customs or excise warehouse in imperial or reputed quart or pint bottles, and packed in cases containing one or more dozen of such quart bottles or two or more dozen of such pint bottles, may be entered and cleared for home consumption; and there shall be charged upon the delivery for home consumption of such spirits so bottled, in addition to the duties of customs and any other charges thereon, the rate following; (that is to say,)

For every one dozen imperial or reputed quart bottles, or two dozen imperial or reputed pint bottles, of such spirits Threepence.

And such rate shall be deemed a duty of customs or excise according as the same is payable in respect of spirits delivered from a customs or excise warehouse.

PART II.

Taxes.

Grant of duties of income tax.

16 & 17 Vict. c. 34.

4. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and eighty, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A.), (C.), (D.), or (E.) of the said Act, the duty of fivepence;

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the said Act,—

In England, the duty of twopence halfpenny;

In Scotland and Ireland respectively, the duty of one penny three farthings.

Provisions of Income Tax Acts to apply

5. All such provisions contained in any Act relating to income tax as are now in force shall have full force and effect with respect to the duties of income tax granted by this Act, so far as the same

shall be consistent with the provisions of this Act; and for the purposes of this Act the year one thousand eight hundred and sixty-two mentioned in the forty-third section of the Act of the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and eighty. to duties hereby granted. 25 & 26 Vict. c. 22.

6. In order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and eighty-one, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and eighty-one shall have full force and effect with respect to the duties of income tax which may be so granted in the same manner as if the said duties had been actually granted, and the said provisions had been applied thereto, by an Act of Parliament passed on that day: Provided that nothing in this section shall be deemed to render necessary or authorise the appointment of assessors for such of the said duties as may be payable under Schedules (A.) and (B.) of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four. Provisions of Income Tax Acts to apply to duties to be granted for succeeding year. 16 & 17 Vict. c. 34.

7. With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.) in respect of property elsewhere than in the metropolis as defined by the Valuation (Metropolis) Act, 1869, and of the duties on inhabited houses elsewhere than in the said metropolis, for the year commencing, as respects England, on the sixth day of April, and as respects Scotland, on the twenty-fifth day of May, one thousand eight hundred and eighty, the following provisions shall have effect: Assessment of income tax under Schedules (A.) and (B.), and of the inhabited house duties for the year 1880–81. 32 & 33 Vict. c. 67.

(1.) The inspectors or surveyors of taxes shall be the assessors for the said duties, and in lieu of the poundage by law granted to be divided between the assessors and collectors in regard to such duties there shall be paid a poundage of three halfpence to the collectors thereof:

(2.) The sum charged as the annual value of any property in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and seventy-nine, and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year as respects England, and as respects Scotland for the year which commenced on the twenty-fifth day of May one thousand eight hundred and seventy-nine, shall be taken as the annual value of such property or of such inhabited house for the assessment and charge thereon of the duties of income tax hereby granted, or of the duties on inhabited houses, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax and the duties on inhabited houses respectively:

(3.) The Commissioners executing the said Acts shall, for each place within their district, cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.

Exemption from income tax repealed in case of certain industrial and provident societies. 39 & 40 Vict. c. 45.

8. Notwithstanding the provision contained in sub-section four of section eleven of the Industrial and Provident Societies Act, 1876, a society registered under that Act shall be chargeable to the duties of income tax under Schedule C. and Schedule D. in case the society sells to persons who are not members thereof, and the number of the shares of the society is limited either by its rules or practice.

PART III.

Stamps.

Grant of duties on probates and letters of administration.

9. On and after the first day of April one thousand eight hundred and eighty, in lieu of the stamp duties now payable upon probates of wills and letters of administration in England and Ireland, and upon inventories to be exhibited and recorded in any Commissary Court in Scotland, there shall be charged and paid the duties specified in the Schedule to this Act: Provided, that an additional inventory to be so exhibited or recorded of any effects of a deceased person, where a former duly stamped inventory of the estate and effects of the same person has been exhibited and recorded prior to the first day of April one thousand eight hundred and eighty, shall be chargeable with the amount of stamp duty with which it would have been chargeable if this Act had not been passed.

Account to accompany affidavit on application for probate or letters of administration. 55 G. 3. c. 184.

10.—(1.) Together with the affidavit to be required and received from the person applying for a probate or letters of administration in England, in conformity with section thirty-eight of the Act passed in the fifty-fifth year of the reign of King George the Third, chapter one hundred and eighty-four, there shall be delivered an account of the particulars of the personal estate for or in respect of which the probate or letters of administration is or are to be granted, and of the estimated value of such particulars.

(2.) The account so delivered shall be transmitted to the Commissioners of Inland Revenue, together with the documents mentioned in section ninety-three of the Act passed in the twentieth and twenty-first years of Her Majesty's reign, chapter seventy-seven. 20 & 21 Vict. c. 77.

(3.) A like account shall be annexed to the affidavit to be required and received from the person applying for a probate or letters of administration in Ireland, in conformity with section one hundred and seventeen of the Act passed in the fifty-sixth year of the reign of King George the Third, chapter fifty-six, and such account shall be in lieu of, and in substitution for, the account annexed to the form of affidavit set forth in Part III. of the Schedule to the said Act. 56 G. 3. c. 56.

(4.) Every account to be delivered in pursuance of this section shall be in accordance with such form as may be prescribed by the Commissioners of Her Majesty's Treasury.

Power to commute legacy duty or succession duty presumptively payable in certain cases.

11. Where any legacy duty or succession duty shall be presumptively payable in respect of any interest in expectancy upon the determination of a life or other temporary interest in possession in a legacy, or residue, or in personal property comprised in a succession, and the duty (if any) payable upon the life or other temporary interest shall have been fully paid and satisfied, it shall be lawful for the Commissioners of Inland Revenue, in their discretion, upon the application of the executor or trustee or other person who would be

accountable for the duty in respect of such interest in expectancy if it were then in possession, to commute the duty presumptively, payable for a certain sum to be presently paid.

For assessing the amount which shall be so payable the Commissioners shall cause a present value to be set upon the presumptive duty, regard being had to any contingencies affecting the liability to such duty, and the interest of money involved in the calculation being reckoned at the rate for the time being allowed by the Commissioners in respect of duties paid in advance under the Succession Duty Act, 1853. 16 & 17 Vict. c. 51.

Upon the receipt of the certain sum the Commissioners shall give a discharge for the duty accordingly.

Discharge of executor, &c. from claim to duty on distribution of fund.

12. When an executor, administrator, or trustee shall have given notice in writing to the Commissioners of Inland Revenue for any claim to legacy duty or succession duty in respect of any fund in his hands which he intends to distribute, and shall have delivered to the Commissioners all particulars which they may require in order to ascertain the existence and extent of any such claim, he shall be at liberty to distribute the fund amongst the parties entitled thereto, after satisfaction of any claims to duty made by the Commissioners, and shall be entitled to receive from them a certificate discharging him from his liability to any duty in respect of the fund.

Such certificate shall not in any way affect the liability of any person other than the person in whose favour it is expressed to be given.

Relief from legacy duty when whole personal estate is less than 100*l.*

13. Where it appears upon an examination of the account rendered to the Commissioners of Inland Revenue that the value of the whole of the personal estate of any person dying after the passing of this Act does not amount to the sum of one hundred pounds, no legacy duty shall be charged in respect thereof or of any portion thereof.

SCHEDULE

Of STAMP DUTIES on PROBATES and LETTERS of ADMINISTRATION in ENGLAND or IRELAND, and on INVENTORIES in SCOTLAND.

Where the estate and effects for or in respect of which a Probate or Letters of Administration shall be granted, or whereof an Inventory shall be exhibited and recorded, exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other person and not beneficially, shall be:—

	£		£	Duty. £
Above the value of	100	and under	200	2
Of the value of	200	„	300	4
„	300	„	400	6
„	400	„	500	9
„	500	„	600	11
„	600	„	800	15
„	800	„	1,000	22
„	1,000	„	1,500	30
„	1,500	„	2,000	40
„	2,000	„	3,000	62
„	3,000	„	4,000	88
„	4,000	„	5,000	113

	£		£	Duty. £
Of the value of -	5,000	and under	6,000	140
„	6,000	„	7,000	165
„	7,000	„	8,000	190
„	8,000	„	9,000	215
„	9,000	„	10,000	240
„	10,000	„	12,000	275
„	12,000	„	14,000	325
„	14,000	„	16,000	375
„	16,000	„	18,000	425
„	18,000	„	20,000	475
„	20,000	„	25,000	565
„	25,000	„	30,000	690
„	30,000	„	35,000	815
„	35,000	„	40,000	940
„	40,000	„	45,000	1,065
„	45,000	„	50,000	1,190
„	50,000	„	60,000	1,375
„	60,000	„	70,000	1,625
„	70,000	„	80,000	1,875
„	80,000	„	90,000	2,125
„	90,000	„	100,000	2,375
„	100,000	„	120,000	2,750
„	120,000	„	140,000	3,250
„	140,000	„	160,000	3,750
„	160,000	„	180,000	4,250
„	180,000	„	200,000	4,750
„	200,000	„	250,000	5,625
„	250,000	„	300,000	6,875
„	300,000	„	350,000	8,125
„	350,000	„	400,000	9,375
„	400,000	„	500,000	11,250
„	500,000 and upwards.			
then in addition to the said duty of 11,250*l.*, for every full sum of 100,000*l.* in excess of 500,000*l.*, and also for any fractional part of 100,000*l.* so in excess -				2,500

CHAPTER 15.

An Act to authorise the Commissioners of Her Majesty's Treasury to borrow a sum on the security of Terminable Annuities, and to increase the permanent Annual Charge of the National Debt. [24th March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the National Debt Act, 1880.

Power to Treasury to borrow 6,000,000*l.* on terminable annuities.

2. The Commissioners of Her Majesty's Treasury may from time to time during the financial year ending on the thirty-first day of March one thousand eight hundred and eighty-one, borrow any sum or sums, not exceeding in the whole six million pounds, by the creation of terminable annuities for any term not exceeding five years from the thirty-first day of March one thousand eight hundred and eighty.

All money so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and form part of the Consolidated Fund.

The annuities so created shall be payable at such times in each year as may be fixed by the Commissioners of Her Majesty's Treasury, and shall be charged on the Consolidated Fund of the United Kingdom and be paid out of the permanent annual charge for the National Debt.

The annuities shall be created by warrant of the said Commissioners to the Governor and Company of the Bank of England, directing them to inscribe in their books the amount of such annuities in the names directed by the warrant.

Increase of five years of permanent annual charge of the National Debt to 28,800,000*l.* 38 & 39 Vict. c. 45.

3. For the period of five financial years, commencing on the first day of April one thousand eight hundred and eighty, the permanent annual charge for the National Debt shall be twenty-eight million eight hundred thousand pounds, and during that period the Sinking Fund Act, 1875, shall be construed as if "twenty-eight million eight hundred thousand pounds" were substituted in the first section of that Act for "twenty-eight million pounds."

CHAPTER 16.

An Act to raise the sum of sixty thousand pounds by Exchequer Bonds, Exchequer Bills, or Treasury Bills, for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty.

[24th March 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Treasury may raise 60,000*l.* by Exchequer Bonds, Exchequer Bills, or Treasury Bills. 29 & 30 Vict. c. 25. 40 & 41 Vict. c. 2.

1. Towards raising the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty, it shall be lawful for the Commissioners of Her Majesty's Treasury, at any time or times not later than the said thirty-first day of March, to raise any sum or sums, not exceeding in the whole sixty thousand pounds, by the issue of Exchequer Bonds, Exchequer Bills, or Treasury Bills, in manner provided by the Exchequer Bills and Bonds Act, 1866, and the Treasury Bills Act, 1877, so, however, that no Exchequer Bond shall be made out for any sum less than one hundred pounds.

Every Exchequer Bond issued in pursuance of this Act shall provide for the paying off of such bond at par at any period not

exceeding three years nor less than twelve months from the date of such bond.

Payment of interest and repayment of principal.

2. The interest on all Exchequer Bonds issued in pursuance of this Act shall be charged upon and issued out of the Consolidated Fund of the United Kingdom, or out of the growing produce thereof.

The principal money secured by every Exchequer Bond issued in pursuance of this Act shall be repaid out of moneys provided by Parliament for the purpose.

Money to be paid into Exchequer.

3. All money raised in pursuance of this Act shall be paid into the Exchequer.

Extension of sect. 15 of 29 & 30 Vict. c. 25. as to forgery, &c., to bonds.

4. Section fifteen of the Exchequer Bills and Bonds Act, 1866, (which section relates to the forgery of Exchequer Bills,) shall apply to all Exchequer Bonds issued in pursuance of this Act in like manner as if it were herein enacted with the substitution of Exchequer Bond for Exchequer Bill.

Short title.

5. This Act may be cited as the Exchequer Bills and Bonds Act, 1880.

CHAPTER 17.

An Act to abolish the property qualification for members of Municipal Corporations and Local Governing Bodies.

[24th March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Alternative qualification for membership of local authority.

1.—(1.) Subject as in this section mentioned, every person shall be qualified to be elected and to be a member of a local authority who is at the time of election qualified to elect to any membership of that authority.

(2.) For the purposes of this section the term "local authority" means,—

5 & 6 W. 4. c. 76.

(*a.*) The council of a borough under the Municipal Corporations Act, 1835, or any Act amending the same:

9 Geo. 4. c. 82.

(*b.*) In Ireland, the town council of any town corporate, commissioners appointed by virtue of an Act made in the ninth year of King George the Fourth, intituled "An Act to "make provision for the lighting, cleansing, and watching "of cities and towns corporate, and market towns in "Ireland in certain cases," and any municipal town or township commissioners appointed under any general or local Act.

(3.) The qualifications mentioned in this section shall be alternatives for and shall not repeal or take away any other qualification.

(4.) Nothing in this section shall qualify any person for any office who is disqualified for the office by the existing law by reason of office, contract, bankruptcy, or any other matter of disqualification or disability.

(5.) If a person qualified under this section ceases for six months to reside within the borough or district in which he has been elected

to an office, he shall cease to be qualified under this section and his office shall become vacant, unless he was at the time of his election and continues to be qualified in some other manner.

2. This Act may be cited as the Town Councils and Local Boards Act, 1880. Short title.

3. This Act shall extend to Ireland but not to Scotland. Extent.

CHAPTER 18.

An Act to amend the Law relating to the Conveyance of Voters to the Poll, and to continue the Acts relating to the Prevention of Corrupt Practices at Parliamentary Elections and the Acts relating to Election Petitions.

[24th March 1880.]

WHEREAS by section thirty-six of the Representation of the People Act, 1867, it is enacted that it shall not be lawful for any candidate or any one on his behalf at any election for a borough, except certain boroughs therein mentioned, to pay any money on account of the conveyance of any voter to the poll, either to the voter himself or to any other person, and that any such payment shall be deemed to be an illegal payment, and it is expedient to amend such enactment: 30 & 31 Vict. c. 102.

And whereas the Acts mentioned in the Schedule hereto expire on the thirty-first day of December one thousand eight hundred and eighty, and it is expedient to continue the same:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Parliamentary Elections and Corrupt Practices Act, 1880. Short title.

2. The thirty-sixth section of the Representation of the People Act, 1867, shall be repealed so far as concerns the conveyance of voters within any borough. Repeal of s. 36. of 30 & 31 Vict. c. 102. as to payment of expenses of conveyance of voters.

3. In all elections whatever of a member or members to serve in Parliament for any county, division of a county, or for any city or burgh, or district of burghs, in Scotland, no inquiry shall be permitted at the time of polling as to the right of any person to vote, except only as follows; (that is to say,) that the presiding officer or clerk appointed by the returning officer to attend at a polling station shall, if required on behalf of any candidate, put to any voter at the time of his tendering his vote, and not afterwards, the following questions, or either of them: Amendment of law as to parliamentary elections in Scotland.

1. Are you the same person whose name appears as *A.B.* on the register of voters now in force for the county of [or for the division of the county of], or for the city [*or* burgh] of , or for the district of burghs [*as the case may be*]?
2. Have you already voted, either here or elsewhere, at this election for the county of [or for the division of the county of], or for the city [*or* burgh] of , or for the district of burghs [*as the case may be*]?

And if any person shall wilfully make a false answer to either of the questions aforesaid, he shall be deemed guilty of a crime and offence within the meaning of the Ballot Act, 1872.

35 & 36 Vict. c. 33.

Continuance of Acts.

4. This Act and the Acts mentioned in the Schedule to this Act, so far as they are unrepealed, shall continue in force until the thirty-first day of December one thousand eight hundred and eighty-one, and any enactments amending or affecting the enactments continued by this Act shall, in so far as they are temporary in their duration, be continued in like manner.

SCHEDULE.

ACTS REFERRED TO.

Session and Chapter.	Title.
17 & 18 Vict. c. 102.	The Corrupt Practices Prevention Act, 1854.
21 & 22 Vict. c. 87.	An Act to continue and amend the Corrupt Practices Prevention Act, 1854.
26 & 27 Vict. c. 29.	An Act to amend and continue the Law relating to Corrupt Practices at Elections of Members of Parliament.
31 & 32 Vict. c. 125.	The Parliamentary Elections Act, 1868.
32 & 33 Vict. c. 21.	The Corrupt Practices Commission Expenses Act, 1869.
34 & 35 Vict. c. 61.	The Election Commissioners Expenses Act, 1871.
42 & 43 Vict. c. 75.	The Parliamentary Elections and Corrupt Practices Act, 1879.

CHAPTER 19.

An Act to amend the Companies Acts of 1862, 1867, 1877, and 1879. [24th March 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited for all purposes as the Companies Act, 1880.

Construction of Acts. 25 & 26 Vict. c. 89., 30 & 31 Vict. c. 131., 40 & 41 Vict. c. 26., 42 & 43 Vict. c. 76.

2. This Act shall, so far as is consistent with the tenor thereof, be construed as one with the Companies Acts, 1862, 1867, 1877, and 1879, and the said Acts and this Act may be referred to as the Companies Acts, 1862 to 1880.

Accumulated profits may be returned to shareholders in reduction of paid-up capital.

3. When any Company has accumulated a sum of undivided profits, which with the consent of the shareholders may be distributed among the shareholders in the form of a dividend or bonus, it shall be lawful for the Company, by special resolution, to return the same, or any part thereof, to the shareholders in reduction of the paid-up capital of the Company, the unpaid capital being thereby increased by a similar amount. The powers vested in the directors of making calls upon the shareholders in respect of moneys unpaid upon their shares shall extend to the amount of the unpaid capital as augmented by such reduction.

No resolution to take effect till particulars have been registered.

4. No such special resolution as aforesaid shall take effect until a memorandum, showing the particulars required by law in the case of a reduction of capital by order of the court, shall have been

produced to and registered by the Registrar of Joint Stock Companies.

Power to any shareholder within one month after passing of resolution to require Company to retain moneys paid upon shares held by such person.

5. Upon any reduction of paid-up capital made in pursuance of this Act, it shall be lawful for any shareholder, or for any one or more of several joint shareholders, within one month after the passing of the special resolution for such reduction, to require the Company to retain, and the Company shall retain accordingly, the whole of the moneys actually paid upon the shares held by such person, either alone or jointly with any other person or persons, and which, in consequence of such reduction, would otherwise be returned to him or them, and thereupon the shares in respect of which the said moneys shall be so retained shall, in regard to the payment of dividends thereon, be deemed to be paid up to the same extent only as the shares on which payment as aforesaid has been accepted by the shareholders in reduction of their paid-up capital, and the Company shall invest and keep invested the moneys so retained in such securities authorised for investment by trustees as the Company shall determine, and upon the money so invested, or upon so much thereof as from time to time exceeds the amount of calls subsequently made upon the shares in respect of which such moneys shall have been retained, the Company shall pay such interest as shall be received by them from time to time on such securities, and the amount so retained and invested shall be held to represent the future calls which may be made to replace the capital so reduced on those shares, whether the amount obtained on sale of the whole or such proportion thereof as represents the amount of any call when made, produces more or less than the amount of such call.

Company to specify amounts which shareholders have required them to retain under s. 5.; also to specify amounts of profits returned to shareholders. 25 & 26 Vict. c. 89.

6. From and after such reduction of capital the Company shall specify in the annual lists of members, to be made by them in pursuance of the twenty-sixth section of the Companies Act, 1862, the amounts which any of the shareholders of the Company shall have required the Company to retain, and the Company shall have retained accordingly, in pursuance of the fifth section of this Act, and the Company shall also specify in the statements of account laid before any general meeting of the Company the amount of the undivided profits of the Company which shall have been returned to the shareholders in reduction of the paid-up capital of the Company under this Act.

Power of Registrar to strike names of defunct Companies off register.

7.—(1.) Where the Registrar of Joint Stock Companies has reasonable cause to believe that a Company, whether registered before or after the passing of this Act, is not carrying on business or in operation, he shall send to the Company by post a letter inquiring whether the Company is carrying on business or in operation.

(2.) If the Registrar does not within one month of sending the letter receive any answer thereto, he shall within fourteen days after the expiration of the month send to the Company by post a registered letter referring to the first letter, and stating that no answer thereto has been received by the Registrar, and that if an answer is not received to the second letter within one month from the date thereof, a notice will be published in the Gazette with a view to striking the name of the Company off the register.

(3.) If the Registrar either receives an answer from the Company to the effect that it is not carrying on business or in operation, or

does not within one month after sending the second letter receive any answer thereto, the Registrar may publish in the Gazette and send to the Company a notice that at the expiration of three months from the date of that notice the name of the Company mentioned therein will, unless cause is shown to the contrary, be struck off the register and the Company will be dissolved.

(4.) At the expiration of the time mentioned in the notice the Registrar may, unless cause to the contrary is previously shown by such Company, strike the name of such Company off the register, and shall publish notice thereof in the Gazette, and on the publication in the Gazette of such last-mentioned notice the Company whose name is so struck off shall be dissolved: Provided that the liability (if any) of every director, managing officer, and member of the Company shall continue and may be enforced as if the Company had not been dissolved.

(5.) If any Company or member thereof feels aggrieved by the name of such Company having been struck off the register in pursuance of this section, the Company or member may apply to the superior court in which the Company is liable to be wound up; and such court, if satisfied that the Company was at the time of the striking off carrying on business or in operation, and that it is just so to do, may order the name of the Company to be restored to the register, and thereupon the Company shall be deemed to have continued in existence as if the name thereof had never been struck off; and the court may by the order give such directions and make such provisions as seem just for placing the Company and all other persons in the same position as nearly as may be as if the name of the Company had never been struck off.

(6.) A letter or notice authorised or required for the purposes of this section to be sent to a Company may be sent by post addressed to the Company at its registered office, or, if no office has been registered, addressed to the care of some director or officer of the Company, or if there be no director or officer of the Company whose name and address are known to the Registrar, the letter or notice (in identical form) may be sent to each of the persons who subscribed the memorandum of association, addressed to him at the address mentioned in that memorandum.

(7.) In the execution of his duties under this section the Registrar shall conform to any regulations which may be from time to time made by the Board of Trade.

(8.) In this section the Gazette means, as respects Companies whose registered office is in England, the London Gazette; as respects Companies whose registered office is in Scotland, the Edinburgh Gazette; and as respects Companies whose registered office is in Ireland, the Dublin Gazette.

APPENDIX AND INDEX.

CONTENTS.

1. TABLES SHOWING THE EFFECT OF THE SESSION'S LEGISLATION.

2 INDEX TO THE PUBLIC GENERAL STATUTES

TABLES

SHOWING

THE EFFECT OF THE SESSION'S LEGISLATION.

TABLE A.—Acts of 43 Vict. (in order of Chapter), showing their effect on former Acts.
TABLE B.—Acts of former Sessions (in chronological order) Repealed and Amended by Acts of 43 Vict.

(A.)

Acts of 43 Vict. (in order of Chapter), showing their effect on former Acts.

CH.

1. SEED SUPPLY (IRELAND) [I.]
   Empowers Guardians of the Poor to borrow money for purposes of the Act.
   Applies Petty Sessions (Ireland) Acts, 14 & 15 Vict. c. 93. and 22 Vict. c. 14.

2. ARTIZANS AND LABOURERS DWELLINGS IMPROVEMENT (SCOTLAND) [S.]
   Amends 38 & 39 Vict. c. 49., Artizans and Labourers Dwellings Improvement (Scotland) Act, 1875.
   Applies (as to Nuisances) 30 & 31 Vict. c. 101., Public Health (Scotland) Act, 1867.

3. INDIAN SALARIES AND ALLOWANCES [U.K.]
   Repeals s. 89. in part of 53 Geo. 3. c. 155. } East India Company's Charter.
   „ s. 76. in part of 3 & 4 Will. 4. c. 85. }
   „ s. 3. in part of 4 Geo. 4. c. 71., Retiring Pay, Pensions, &c. (India).

4. RELIEF OF DISTRESS (IRELAND) [I.]
   Empowers Guardians of the Poor to borrow money for purposes of the Act.
   Applies 1 & 2 Vict. c. 56. (Poor Law), and Acts amending same.
   „ 10 & 11 Vict. c. 32. (Land Improvement), and Acts amending same.
   „ 41 & 42 Vict. c. 52. and 42 & 43 Vict. c. 57., Public Health (Ireland) Acts, 1878 and 1879.
   „ 33 & 34 Vict. c. 46., Landlord and Tenant (Ireland) Act, 1870.
   Extends Borrowing Powers of Commissioners under 32 & 33 Vict. c. 42., Irish Church Act, 1869.

5. CONSOLIDATED FUND (3,982,902*l.* 3*s.* 3*d.* and 16,641,300*l.*) [U.K.]

6. BEER DEALERS RETAIL LICENCES. [E.]
   Repeals s. 8. of 32 & 33 Vict. c. 27., Wine and Beerhouse Act, 1869.
   „ s. 31. of 37 & 38 Vict. c. 49., Licensing Act, 1874.
   Amends 26 & 27 Vict. c. 33., Inland Revenue Duties.
   Applies 35 & 36 Vict. c. 94., Licensing Act, 1872.

7. ROAD DEBTS ON ENTAILED ESTATES (SCOTLAND) [S.]
   Amends s. 70. of 41 & 42 Vict. c. 51., Roads and Bridges (Scotland) Act, 1878.

8. ARTIZANS DWELLINGS ACT (1868) AMENDMENT [U.K.]
   Amends s. 22. of 42 & 43 Vict. c. 64., Artizans and Labourers Dwellings Act, 1868, Amendment Act, 1879.

9. ARMY DISCIPLINE AND REGULATION (ANNUAL) [U.K.]
   Continues 42 & 43 Vict. c. 33., Army Discipline and Regulation Act, 1879.

Table A.—Acts of 43 Vict. (in order of Chapter), &c.—*continued.*

CH.

10. EAST INDIA LOAN (EAST INDIAN RAILWAY DEBENTURES) [U.K.]
Recites 42 & 43 Vict. c. ccvi., East Indian Railway Company Purchase Act, 1879; and empowers Secretary of State in Council of India to raise 2,950,000*l.* for purposes of Act.
Applies 5 & 6 Will. 4. c. 64., as to Composition for Stamp Duties.
„ 22 & 23 Vict. c. 35., as to East India Stock.
„ 26 & 27 Vict. c. 73., as to India Stock.
„ 33 & 34 Vict. c. 93., Married Women's Property Act, 1870.
„ 34 & 35 Vict. c. 29., East India Stock (Dividends) Act, 1871.

11. INDIA STOCK (POWERS OF ATTORNEY) [U.K.]
Applies 34 & 35 Vict. c. 29., as to Transmission by Post of Powers of Attorney and Dividend Warrants.

12. HYPOTHEC ABOLITION (SCOTLAND) [S.]
Determines Landlord's Right of Hypothec after 11th Nov. 1881.

13. CONSOLIDATED FUND (APPROPRIATION) [U.K.]
Authorises Issue of 9,552,927*l.* 9*s.* 10*d.* out of Consolidated Fund, and appropriation of the same.

14. CUSTOMS AND INLAND REVENUE [U.K.]
Customs:—
Continues Duties on Tea.
Provisions as to Foreign Spirits bottled.
Taxes:—
Grants Duties of Income Tax, and applies provisions of former Acts.
Provisions as to assessment of Income Tax and of Inhabited House Duties.
Amends s. 11. of 39 & 40 Vict. c. 45., Industrial and Provident Societies Act, 1876, as to Income Tax.
Stamps:—
Grants Duties on Probates and Letters of Administration.
Applies and amends 55 Geo. 3. c. 184., 55 Geo. 3. c. 56., and 20 & 21 Vict. c. 77.
Empowers commutation (in certain cases) of Legacy or Succession Duty, and applies 16 & 17 Vict. c. 51.
Provision for relief from Legacy Duty where personal estate is less than 100*l.*

15. NATIONAL DEBT [U.K.]
Amends 38 & 39 Vict. c. 45., Sinking Fund Act, 1875.

16. EXCHEQUER BILLS AND BONDS [U.K.]
Applies 29 & 30 Vict. c. 25., Exchequer Bills and Bonds Act, 1866.
„ 40 & 41 Vict. c. 2., Treasury Bills Act, 1877.

17. TOWN COUNCILS AND LOCAL BOARDS [E. & I.]
Abolishes Property Qualification.
Applies 5 & 6 Will. 4. c. 76., Municipal Corporations Act, 1835.
„ 9 Geo. 4. c. 82., Lighting, &c. of Cities and Towns (Ireland).

18. PARLIAMENTARY ELECTIONS AND CORRUPT PRACTICES [U.K.]
Repeals s. 36. of 30 & 31 Vict. c. 102., as to Conveyance of Voters.
Applies 35 & 36 Vict. c. 33., Ballot Act, 1872.
Continues the following Acts; viz.—
17 & 18 Vict. c. 102.,
21 & 22 Vict. c. 87.,
26 & 27 Vict. c. 29.,
} Corrupt Practices Prevention Acts, 1854, 1858, 1863.
31 & 32 Vict. c. 125., Parliamentary Elections Act, 1868.
32 & 33 Vict. c. 21., Corrupt Practices Commission Expenses Act, 1869.
34 & 35 Vict. c. 61., Election Commissioners Expenses Act, 1871.
42 & 43 Vict. c. 75., Parliamentary Elections and Corrupt Practices Act, 1879.

19. COMPANIES [U.K.]
Amends and applies 25 & 26 Vict. c. 89.,
„ „ 30 & 31 Vict. c. 131.,
„ „ 40 & 41 Vict. c. 26.,
„ „ 42 & 43 Vict. c. 76.,
} Companies Acts, 1862, 1867, 1877, and 1879.

(B.)

Acts of former Sessions (in Chronological Order) Repealed and Amended by Acts of 43 Vict.

Act repealed or amended.	Subject-matter.	How affected.	Chapter of 43 Vict.
53 Geo. 3. c. 155. s. 89. in pt.	East India Company	Repealed	3
55 Geo. 3. c. 56.	Probate, &c. Duties	Amended	14
„ c. 184.	Probate, &c. Duties	Amended	14
4 Geo. 4. c. 71. s. 3. in pt.	Retiring Pay, &c. (India)	Repealed	3
3 & 4 Will. 4. c. 85. s. 76. in pt.	East India Company	Repealed	3
20 & 21 Vict. c. 77.	Probate, &c. Duties	Amended	14
25 & 26 Vict. c. 89.	Companies	Amended	19
26 & 27 Vict. c. 33.	Beer Dealers Licences	Amended	6
30 & 31 Vict. c. 102. s. 36.	Parliamentary Elections	Repealed	18
„ c. 131.	Companies	Amended	19
32 & 33 Vict. c. 27. s. 8.	Beer Dealers Licences	Repealed	6
37 & 38 Vict. c. 49. s. 31.	Beer Dealers Licences	Repealed	6
38 & 39 Vict. c. 45.	Sinking Fund	Amended	15
„ c. 49.	Artizans, &c. Dwellings (Scotland)	Amended	2
39 & 40 Vict. c. 45.	Income Tax—Industrial and Provident Societies.	Amended	14
40 & 41 Vict. c. 26.	Companies	Amended	19
41 & 42 Vict. c. 51.	Roads and Bridges (Scotland)	Amended	7
42 & 43 Vict. c. 64.	Artizans, &c. Dwellings	Amended	8
„ c. 76.	Companies	Amended	19

INDEX

TO THE

PUBLIC GENERAL STATUTES,

43 VICTORIA.—A.D. 1880.

A.

ADMINISTRATION, LETTERS OF. *See* CUSTOMS AND INLAND REVENUE; pp. 44, 45.

APPROPRIATION OF SUPPLIES:
To apply certain Sums out of the Consolidated Fund to the Service of the Year ending the 31st March 1879, 1880, and 1881; and to appropriate the Supplies granted in this Session of Parliament. Ch. 13. Page 27.

ARMY DISCIPLINE AND REGULATION:
To provide during twelve months for the Discipline and Regulation of the Army Ch. 9. Page 20.
§ 1. Short title; p. 21.
2. Army Discipline and Regulation Act (42 & 43 Vict. c. 33.) to be in force for certain specified times; *ib.*
3. Prices in respect of billeting to be as specified in schedule; *ib.*
SCHEDULE; p. 22.

ARTIZANS AND LABOURERS DWELLINGS:
To explain and amend the twenty-second section of the Artizans and Labourers Dwellings Act, 1868, Amendment Act, 1879 (42 & 43 Vict. c. 64.) Ch. 8. Page 20.
§ 1. Amendment of section 22. of 42 & 43 Vict. c. 64.; p. 20.

ARTIZANS AND LABOURERS DWELLINGS (SCOTLAND):
To amend the Artizans and Labourers Dwellings Improvement (Scotland) Act, 1875 (38 & 39 Vict. c. 49). Ch. 2. Page 5.
§ 1. Short title, and construction of Act with 38 & 39 Vict. c. 49.; p. 5.
2. Schedule to 39 & 40 Vict. c. 49. to be construed as if schedule to this Act had formed part of first-named Act; *ib.*
3. As to assessment of compensation; *ib.*
4. Amendment of 38 & 39 Vict. c. 49. s. 5. as to the provision of accommodation for the working classes; *ib.*
5. Definition of "Acts relating to nuisances"; p. 6.
SCHEDULE; *ib.*

B.

BEER DEALERS RETAIL LICENCES:
For amending the Law relating to the grant by Justices of Certificates for Beer Dealers Retail Licences. Ch. 6. Page 18.
§ 1. Justices to have discretion as to granting of licences for consumption of beer off premises; p. 18.
2. Licences to be granted at annual licensing meetings only; *ib.*
3. Short title and construction of Act; not to extend to Scotland or Ireland; p. 19.
SCHEDULE of enactments relating to licences; *ib.*

C.

COMPANIES ACTS AMENDMENT:
To amend the Companies Acts of 1862, 1867, 1877, and 1879. Ch. 19. Page 50.
§ 1. Short title; p. 50.
2. Construction of Act with 25 & 26 Vict. c. 89., 30 & 31 Vict. c. 131., 40 & 41 Vict. c. 26., and 42 & 43 Vict. c. 76.; *ib.*
3. Accumulated profits may be returned to shareholders in reduction of paid-up capital; *ib.*
4. No resolution to take effect till particulars have been registered; *ib.*
5. Power to any shareholder within one month after passing of resolution to require Company to retain moneys paid upon shares held by such person; p. 51.
6. Company to specify amounts which shareholders have required them to retain under s. 5.; also to specify amounts of profits returned to shareholders; *ib.*
7. Power of Registrar to strike names of defunct Companies off register; *ib.*

CONSOLIDATED FUND:
To apply the sums of 3,982,902*l.* 3*s.* 3*d.* and 16,641,300*l.* out of the Consolidated Fund to the service of the years ending the 31st March 1880 and 1881. Ch. 5. Page 17.
To apply certain sums out of the Consolidated Fund to the service of the years ending the 31st March 1879, 1880, and 1881; and to appropriate the Supplies granted in this Session of Parliament. Ch. 13. Page 27.

CONVEYANCE OF VOTERS. *See* PARLIAMENTARY ELECTIONS, &c.; p. 49.

CORRUPT PRACTICES ACTS. *See* PARLIAMENTARY ELECTIONS, &c.; p. 49.

CUSTOMS AND INLAND REVENUE:
To grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Inland Revenue. Ch. 14. Page 41.
§ 1. Short title; p. 42.

Customs.

2. Import duties on tea; p. 42.
3. Foreign spirits may be bottled in warehouse for home consumption; *ib.*

Taxes.

4. Grant of duties of income tax; p. 42.
5. Provisions of Income Tax Acts to apply to duties hereby granted; *ib.*
6. Provisions of Income Tax Acts to apply to duties to be granted for succeeding year; p. 43.
7. Assessment of income tax under Schedules (A.) and (B.), and of the inhabited house duties for the year 1880–81; *ib.*
8. Exemption from income tax repealed in case of certain industrial and provident societies; p. 44.

Stamps.

9. Grant of duties on probates and letters of administration as in Schedule; p. 44.
10. Account to accompany affidavit on application for probate or letters of administration; *ib.*
11. Power to commute legacy duty or succession duty presumptively payable in certain cases; *ib.*
12. Discharge of executor, &c. from claim to duty on distribution of fund; p. 45.
13. Relief from legacy duty when the whole of personal estate is less than 100*l.*; *ib.*

SCHEDULE of duties on probates and letters of administration; *ib.*

D.

DEBENTURES, REDEMPTION OF. *See* EAST INDIA LOAN; p. 22.

DESERTION. *See* ARMY DISCIPLINE AND REGULATION; p. 20.

DISTRESS IN IRELAND. *See* RELIEF OF DISTRESS (IRELAND); p. 8. SEED SUPPLY (IRELAND); p. 1.

DIVIDEND WARRANTS. *See* INDIA STOCK; p. 25.

E.

EAST INDIA LOAN:

To enable the Secretary of State in Council of India to raise money in the United Kingdom for the purpose of paying off or redeeming Debentures of the East Indian Railway Company. Ch. 10. Page 22.

Preamble recites 42 & 43 Vict. c. ccvi. (East Indian Railway Company Purchase Act, 1879); p. 22.

§ 1. Power to Secretary of State to raise not exceeding 2,950,000*l.*; *ib.*
2. As to issue of bonds; p. 23.
3. As to issue of debentures; *ib.*
4. As to payment of principal and interest on debentures; *ib.*
5. Debentures and coupons for interest transferable by delivery; *ib.*
6. Interest, &c. of capital stock; *ib.*
7. Transfer books of such capital stock to be kept; *ib.*
8. Amount charged on revenues of India not to exceed 2,950,000*l.*; p. 24.
9. Power to raise money for payment of principal money; *ib.*
10. Securities, &c. to be charged on revenues of India; *ib.*
11. Provisions as to composition for stamp duties on India bonds extended to bonds and debentures issued under this Act; *ib.*
12. Forgery of debentures and bills to be punishable as forgery of East India bonds; *ib.*
13. Saving borrowing powers of Secretary of State; *ib.*
14. Stock created under this Act to be deemed East India stock; *ib.*
15. Section 3., &c. of 33 & 34 Vict. c. 93. extended to capital stock created under this Act; *ib.*
16. 34 & 35 Vict. c. 29. extended to all capital stock issued by the Secretary of State under the authority of Parliament; *ib.*
17. Short title; *ib.*

SCHEDULE of redeemable debentures of East Indian Railway Company; p. 25.

EAST INDIA (SALARIES, &C.) *See* INDIAN SALARIES AND ALLOWANCES.

EAST INDIA STOCK. *See* EAST INDIA LOAN; p. 22. INDIA STOCK; p. 25.

EAST INDIAN RAILWAY COMPANY. *See* EAST INDIA LOAN; p. 22.

ELECTIONS, PARLIAMENTARY. *See* PARLIAMENTARY ELECTIONS, &C.; p. 49.

ENTAILED ESTATES. *See* ROAD DEBTS ON ENTAILED ESTATES (SCOTLAND); p. 19.

EXCHEQUER BILLS AND BONDS:

To raise the sum of 60,000*l.* by Exchequer Bonds, Exchequer Bills, or Treasury Bills for the service of the year ending the 31st March 1880. Ch. 16. Page 47.

§ 1. Treasury may raise 60,000*l.* by Exchequer Bonds, Exchequer Bills, or Treasury Bills; p. 47.
2. Payment of interest and repayment of principal; p. 48.
3. Money to be paid into Exchequer; *ib.*
4. Extension of sect. 15. of 29 & 30 Vict. c. 25. as to forgery, &c.; *ib.*
5. Short title; *ib.*

F.

FOREIGN SPIRITS. *See* CUSTOMS AND INLAND REVENUE; p. 42.

H.

HYPOTHEC ABOLITION (SCOTLAND):

To abolish the Landlord's Right of Hypothec for Rent in Scotland. Ch. 12. Page 26.

§ 1. Landlord's right of hypothec to cease after 11th November 1881; p. 26.
2. Landlord's remedies when rent is due and unpaid; *ib.*
3. Provisions of the preceding section not to apply where landlord's right of hypothec has not ceased and determined; p. 27.
4. Short title; *ib.*

I.

INCOME TAX. *See* CUSTOMS AND INLAND REVENUE; pp. 42–44.

INDIA STOCK:

To make Powers of Attorney and Requests for Transmission of Dividend Warrants by Post relating to India Five per centum Stock applicable to India Four per centum Stock. Ch. 11. Page 25.

§ 1. Short title; p. 25.
2. Powers of attorney for sale and transfer of India five per cent. stock to apply to India four per cent. stock; *ib.*
3. Powers of attorney for receipt of dividends on India five per cent. stock to apply to India four per cent. stock; p. 26.
4. Requests for post dividend warrants in respect of India five per cent. stock to apply to India four per cent. stock; *ib.*

INDIAN SALARIES AND ALLOWANCES:

To amend the Law relating to the Salaries and Allowances of certain Officers in India; and for other purposes relating thereto. Ch. 3. Page 7.

§ 1. Short title; p. 7.
2. Power to regulate certain allowances for equipment, &c.; *ib.*
3. Power to regulate certain ecclesiastical salaries; *ib.*
4. Charges on Indian revenues not to be increased; *ib.*
5. Repeal of enactments described in Second Schedule; *ib.*
SCHEDULES; p. 8.

INDUSTRIAL AND PROVIDENT SOCIETIES. *See* CUSTOMS AND INLAND REVENUE; p. 44.

INHABITED HOUSE DUTIES. *See* CUSTOMS AND INLAND REVENUE; pp. 43.

INLAND REVENUE DUTIES. *See* CUSTOMS AND INLAND REVENUE; p. 42–45.

IRELAND, ACTS RELATING EXCLUSIVELY TO. *See* RELIEF OF DISTRESS (IRELAND); p. 8. SEED SUPPLY (IRELAND); p. 1.

IRISH CHURCH COMMISSIONERS. *See* RELIEF OF DISTRESS (IRELAND); p. 16.

J.

JOINT STOCK COMPANIES. *See* COMPANIES ACTS AMENDMENT; p. 50.

L.

LABOURERS DWELLINGS. *See* ARTIZANS AND LABOURERS DWELLINGS; p. 20. ARTIZANS AND LABOURERS DWELLINGS (SCOTLAND); p. 5.

LANDLORD'S RIGHT OF HYPOTHEC. *See* HYPOTHEC ABOLITION (SCOTLAND); p. 26.

LEGACY AND SUCCESSION DUTIES. *See* CUSTOMS AND INLAND REVENUE; p. 44.

LETTERS OF ADMINISTRATION. *See* CUSTOMS AND INLAND REVENUE; pp. 44, 45.

LICENCES FOR SALE OF BEER. *See* BEER DEALERS RETAIL LICENCES; p. 18.

LOCAL BOARDS. *See* TOWN COUNCILS AND LOCAL BOARDS; p. 48.

M.

MUNICIPAL CORPORATIONS. *See* TOWN COUNCILS AND LOCAL BOARDS; p. 48.

MUTINY ACTS. *See* ARMY DISCIPLINE AND REGULATION; p. 20.

N.

NATIONAL DEBT:
To authorise the Commissioners of Her Majesty's Treasury to borrow a sum on the security of Terminable Annuities, and to increase the permanent Annual Charge of the National Debt. Ch. 15. Page 46.
§ 1. Short title; p. 46.
2. Power to Treasury to borrow 6,000,000*l.* on terminable annuities; *ib.*
3. Increase of five years of permanent annual charge of the National Debt to 28,000,000*l.*; p. 47.

P.

PARLIAMENTARY ELECTIONS:
To amend the Law relating to the Conveyance of Voters to the Poll, and to continue the Acts relating to the Prevention of Corrupt Practices at Parliamentary Elections and the Acts relating to Election Petitions. Ch. 18. Page 49.
§ 1. Short title; p. 49.
2. Repeal of section 36 of 30 & 31 Vict. c. 102. as to payment of expenses of conveyance of voters; *ib.*
3. Amendment of law as to parliamentary elections in Scotland; *ib.*
4. Continuance of Acts as in schedule; p. 50.
SCHEDULE; *ib.*

POWERS OF ATTORNEY. *See* INDIA STOCK; p. 25.

PROBATE DUTY. *See* CUSTOMS AND INLAND REVENUE; pp. 44, 45.

PROPERTY QUALIFICATION ABOLITION. *See* TOWN COUNCILS AND LOCAL BOARDS; p. 48.

R.

RELIEF OF DISTRESS (IRELAND):
To render valid certain proceedings taken for the Relief of Distress in Ireland, and to make further provision for such Relief; and for other purposes. Ch. 4. Page 8.
§ 1. Short title; p. 8.
2. Interpretation of terms; *ib.*
3. Extension of power to grant out-door relief in food and fuel; p. 9.
4. Power to guardians to borrow for purposes of this Act; *ib.*
5. Power of Board of Works to lend; p. 10.
6. Repayment of loans made by the Board of Works; *ib.*
7. Orders for payment of loans may be made by Local Government Board; *ib.*
8. Confirmation of expenditure by guardians, and indemnity; *ib.*
9. Validation of loans; p. 11.
10. Validation of baronial presentments; p. 12.
11. Future meetings of baronial sessions; p. 13.
12. Permanence of constitution of sessions; *ib.*
13. Repayment of advances; *ib.*
14. Tax to be divided like poor rate; p. 14.
15. Remuneration for county officers; p. 15.
16. Audit of accounts; p. 16.
17. Repayment to the Treasury; *ib.*
18. Extension of borrowing powers of Commissioners of Church Temporalities in Ireland; *ib.*
19. Repayment to Church Temporalities Commissioners; *ib.*
20. Indemnity and saving; *ib.*
21. Out-door relief not to involve electoral disability; p. 17.
SCHEDULE of Acts referred to.

——— *See also* SEED SUPPLY (IRELAND); p. 1.

RENT. *See* HYPOTHEC ABOLITION (SCOTLAND); p. 26.

ROAD DEBTS ON ENTAILED ESTATES (SCOTLAND):
To amend the Law in regard to charging Road Debts on Entailed Estates in Scotland. Ch. 7. Page 19.
§ 1. Amendment of section 70. of Roads and Bridges (Scotland) Act, 41 & 42 Vict. c. 51; p. 19.

S.

SALARIES, &c. (INDIA). *See* INDIAN SALARIES AND ALLOWANCES; p. 7.

SCOTLAND, ACTS RELATING EXCLUSIVELY TO. *See* ARTIZANS AND LABOURERS DWELLINGS (SCOTLAND); p. 5. HYPOTHEC ABOLITION (SCOTLAND); p. 26. ROAD DEBTS ON ENTAILED ESTATES (SCOTLAND); p. 19.

SEED SUPPLY (IRELAND):

To enable Guardians of the Poor to borrow Money for the purpose of procuring Seed Potatoes and Seed Oats, and other Seed, for Tenants in Ireland; and for other purposes. Ch. 1. Page 1.

§ 1. Short title; p. 1.
2. Application of Act; *ib.*
3. Powers of guardians to borrow; *ib.*
4. Terms of loan; *ib.*
5. Orders for payment of loans may be made by Local Government Board; p. 2
6. Application of loans; *ib.*
7. Recovery of price from purchasers; p. 3.
8. Power of entry and inspection; *ib.*
9. Summary recovery of price of seed; p. 4.
10. Powers of Local Government Board where guardians make default; *ib.*
11. Saving for other remedies; *ib.*
12. Repayment of loans made by the Board of Works; *ib.*
13. Confirmation of expenditure by guardians, and indemnity; *ib.*
14. No electoral disability to be incurred; p. 5.

SINKING FUND. *See* NATIONAL DEBT; p. 46.

STAMPS. *See* CUSTOMS AND INLAND REVENUE; p. 44.

SUCCESSION DUTY. *See* CUSTOMS AND INLAND REVENUE; p. 44.

SUPPLIES, APPROPRIATION OF. *See* APPROPRIATION OF SUPPLIES; p. 27.

T.

TAXES. *See* CUSTOMS AND INLAND REVENUE; pp. 42–44.

TEA DUTIES. *See* CUSTOMS AND INLAND REVENUE; p. 42.

TERMINABLE ANNUITIES. *See* NATIONAL DEBT; p. 46.

TOWN COUNCILS AND LOCAL BOARDS:

To abolish the property qualification for members of Municipal Corporations and Local Governing Bodies. Ch. 17. Page 48.

§ 1. Alternative qualification for membership of local authority; application of 5 & 6 W. 4. c. 76. and 9 Geo. 4. c. 82.; p. 48.
2. Short title; p. 49.
3. Act not to extend to Scotland; *ib.*

TREASURY BILLS. *See* EXCHEQUER BILLS AND BONDS; p. 47.

V.

VOTERS, CONVEYANCE OF. *See* PARLIAMENTARY ELECTIONS, &c.; p. 49.

LONDON: Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1880.

BENGAL SECRETARIAT
LIBRARY.

THE

PUBLIC GENERAL STATUTES

PASSED IN THE

FORTY-THIRD AND FORTY-FOURTH YEARS

OF THE REIGN OF HER MAJESTY

QUEEN VICTORIA,

1880:

WITH

A COPIOUS INDEX, TABLES,

&c.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY:
And Published in Numbers, *Price 2d. each,*
AT THE QUEEN'S PRINTING OFFICE, EAST HARDING STREET,
NEAR FLEET STREET.

1880.

A

TABLE

OF

The TITLES of the PUBLIC GENERAL ACTS passed in the FIRST Session of the TWENTY-SECOND Parliament of the United Kingdom of GREAT BRITAIN and IRELAND.

1. AN Act to appoint Public Works Loan Commissioners; to grant Money for the purpose of Loans by the Public Works Loan Commissioners and the Commissioners of Public Works in Ireland; and for other purposes relating to Loans by those Commissioners. 1
2. An Act to amend the Glebe Loan Acts (Ireland). 5
3. An Act to apply the sum of Four million nine hundred and twenty-five thousand three hundred and twenty pounds out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one. 5
4. An Act to provide for the appointment of Judicial Factors in Sheriff Courts in Scotland. 6
5. An Act to make provision for borrowing in respect of certain County Bridges. 9
6. An Act to amend the Representation of the People (Scotland) Act, 1868. 9
7. An Act to extend the Union Assessment Committee Acts to single parishes under separate Boards of Guardians. 10
8. An Act to provide for the raising of Loans on behalf of the Isle of Man. 11
9. An Act to remove doubts as to the meaning of Expressions relative to Time occurring in Acts of Parliament, deeds, and other legal instruments. 14
10. An Act to amend the Law respecting the Manner of passing Grants under the Great Seal, and respecting Officers connected therewith. 14
11. An Act to authorise the Extension and further Limitation of the Tenures of certain University and College Emoluments limited or to be limited by Orders of the Oxford and Cambridge Commissioners. 15
12. An Act to continue certain Turnpike Acts, and to repeal certain other Turnpike Acts; and for other purposes connected therewith. 17
13. An Act to amend the Law in Ireland relating to the Registration of Births and Deaths. 22
14. An Act to amend the Relief of Distress (Ireland) Act, 1880; and for other purposes relating thereto. 38
15. An Act further to amend the Industrial Schools Act, 1866, and the Industrial Schools Act (Ireland), 1868. 45
16. An Act to amend the Law relating to the Payment of Wages and Rating of Merchant Seamen. 45
17. An Act to make provision for Holidays in the Customs and Inland Revenue Offices in Scotland. 50
18. An Act to amend the Merchant Shipping Act, 1854. 51
19. An Act to consolidate Enactments relating to certain Taxes and Duties under the management of the Board of Inland Revenue. 51

20. An Act to repeal the duties on Malt, to grant and alter certain duties of Inland Revenue, and to amend the Laws in relation to certain other duties. 119

21. An Act to raise the sum of One million five hundred thousand pounds by Exchequer Bonds, Exchequer Bills, or Treasury Bills, for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one. 140

22. An Act to amend the Merchant Shipping Act, 1854, so far as regards certain Fees and Expenses and Sums receivable and payable by the Board of Trade. 141

23. An Act to make further provision as to Byelaws respecting the attendance of Children at School under the Elementary Education Acts. 142

24. An Act to consolidate and amend the Law relating to the Manufacture and Sale of Spirits. 144

25. An Act for further amending the Acts relating to the raising of Money by the Metropolitan Board of Works; and for other purposes relating thereto. 195

26. An Act to extend to Scotland the Facilities for effecting Policies of Assurance for the Benefit of Married Women and Children now in force in England and Ireland. 205

27. An Act to amend the Law relating to the powers of Drainage Boards in Ireland to construct Works outside the limits of their Districts. 206

28. An Act for taking the Census in Ireland. 208

29. An Act to amend the Courts of Justice Building Act, 1865. 211

30. An Act to apply the sum of Ten million eight hundred and eighteen thousand two hundred and seventy-four pounds out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one. 212

31. An Act to amend the Railways Construction Facilities Act, 1864. 213

32. An Act to render valid certain Orders in Bastardy. 214

33. An Act relating to Post Office Money Orders. 215

34. An Act to abolish Imprisonment for Debt, and to provide for the better Punishment of Fraudulent Debtors in Scotland; and for other purposes. 218

35. An Act to amend the Laws relating to the Protection of Wild Birds. 223

36. An Act to amend the Savings Banks Acts. 226

37. An Act for taking the Census of England. 231

38. An Act for taking the Census of Scotland. 236

39. An Act to confer jurisdiction in Lunacy upon the County Courts in Ireland in certain cases. 241

40. An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one, and to appropriate the Supplies granted in this Session of Parliament. 242

41. An Act to amend the Burial Laws. 253

42. An Act to extend and regulate the Liability of Employers to make Compensation for Personal Injuries suffered by Workmen in their service. 258

43. An Act to provide for the safe carriage of Grain Cargoes by Merchant Shipping. 261

44. An Act to explain and amend Sections Seven, Thirteen, and Fourteen of the Relief of Distress (Ireland) Amendment Act, 1880. 264

45. An Act to amend the Criminal Law as to Indecent Assaults on Young Persons. 265

46. An Act to amend the Universities and College Estates Act, 1858. 266
47. An Act for the better protection of Occupiers of Land against injury to their Crops from Ground Game. 268
48. An Act to continue various expiring Laws. 271

The Acts contained in the following List, being PUBLIC ACTS of a Local Character, are placed amongst the LOCAL AND PERSONAL ACTS.

iii. An Act to confirm a Provisional Order under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.
xxxiii. An Act to confirm a Provisional Order of the Local Government Board under the provisions of the Gas and Water Works Facilities Act, 1870 and the Public Health Act, 1875, relating to the Borough of Conway.
xxxiv. An Act to confirm a Provisional Order of the Local Government Board under the provisions of the Highways and Locomotives (Amendment) Act, 1878, relating to the county of Salop.
xxxv. An Act to confirm a Provisional Order under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.
xxxvi. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Boroughs of Abingdon and Beverley, the Local Government District of Briton Ferry, the Borough of Burnley, the Local Government District of Buxton, the Borough of Cardigan, the Town of Hove, the City of Manchester, the Improvement Act District of Middleton and Tonge, the Boroughs of Newbury and Southport, the Improvement Act District of West Hartlepool, and the Local Government District of Wirksworth.
xxxvii. An Act to confirm a Scheme under the Metropolitan Commons Act, 1866, and the Metropolitan Commons Amendment Act, 1869, relating to Staines Commons.
xxxviii. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to the town of Ballinasloe; and to the Ballymacormick Burial Ground; and to the towns of Clonmel and Tralee; and to Waterworks in the town of Wicklow.
xxxix. An Act to confirm a Provisional Order under the General Police and Improvement (Scotland) Act, 1862, relating to the Burgh of Broughty Ferry.
xl. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to the towns of Banbridge, Monaghan, Thurles, and Trim, and to Waterworks in the town of Kinsale, and to the Skule Bog United District.
lviii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Improvement Act District of Abergavenny (two), the Local Government Districts of Baldock, Bredbury, Bromsgrove, Cuckfield, and Ebbw Vale, the Hanley, Stoke, and Fenton Joint Hospital District, the Local Government District of Heckmondwike, the Borough of Pembroke, and the Local Government Districts of Swindon New Town and Withington.
lix. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Rural Sanitary Districts of the Amersham, Ashby-de-la-Zouch, and Basford Unions, the Borough of Chard, the Local Government District of Croydon, the Borough of Cheltenham, the Rural Sanitary District of the Hendon Union, the Local Government Districts of Hornsey and Leyton, the City of Lincoln, the Borough of Plymouth, the Local Government District of Redditch, the Rural Sanitary District of the Shardlow Union, and the Local Board of Health District of Woolwich.

lx. An Act to confirm a Provisional Order of the Local Government Board under the provisions of the Poor Law Amendment Act, 1867, relating to the City of Canterbury, and an Order of the Local Government Board under the provisions of the Divided Parishes and Poor Law Amendment Act, 1876, as amended and extended by the Poor Law Act, 1879, relating to the Parishes of Bepton, Chithurst, Farnhurst, Iping, Kirdford, Linch, Linchmere, Lodsworth, Lurgashall, Selham, Stedham, Terwick, Trotton, and Woolbeding, and to the Tything of North Ambersham.

lxi. An Act for confirming certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act, 1870, relating to Chew Magna Gas, Garstang Gas, Halstead Gas, Harrogate Gas, Holywell Gas, Long Eaton Gas, Trowbridge Gas, Broadstairs Water, East Blatchington and Seaford Water, Gisborough Water, Harrogate Water, Luton Water, Newhaven and Denton Water, Norwood (Middlesex) Water, and Pwllheli Water.

lxii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Local Government District of Ashford, the Improvement Act District of Bournemouth, the Urban Sanitary District of Folkestone, the Local Government Districts of Ilfracombe and Mirfield, the Rural Sanitary District of the Reigate Union, and the Port of Wisbech.

lxiii. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to a new Street in Dublin, and to Waterworks in the town of Fermoy.

lxiv. An Act to confirm the Provisional Order for the Regulation of certain Lands known as Abbotside Common, situate in the parish of Aysgarth, in the county of York, in pursuance of a report of the Inclosure Commissioners for England and Wales.

lxxxi. An Act to confirm the Provisional Order for the Regulation of certain Lands known as Clent Hill Common, situate in the parish of Clent, in the county of Worcester, in pursuance of a report of the Inclosure Commissioners for England and Wales.

lxxxii. An Act to confirm a Provisional Order under the Land Drainage Act, 1861, relating to Frodsham and Helsby Improvements, situated in the parish of Frodsham, in the county of Chester.

lxxxiii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Rural Sanitary District of the Alnwick Union, the Borough of Barnsley (two), the Local Government District of Brentford, the Rural Sanitary District of the Durham Union, the Local Government Districts of Ealing, East Dereham, and Mountain Ash (two), the Boroughs of Newcastle-under-Lyme and Penzance, the Rural Sanitary Districts of the Rothbury and Settle Unions, and the Local Government District of Torquay.

lxxxiv. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Borough of Kingston-upon-Hull, and the Improvement Act District of Ramsgate.

lxxxv. An Act to confirm certain Provisional Orders made by the Board of Trade under the General Pier and Harbour Act, 1861, relating to Aldrington, Anstruther, Bouldnor, Broadstairs, Carrickfergus, Castle Bay (Barra), Llandudno, and Tralee and Fenit; and to amend the Cattewater Harbour Order, 1876.

lxxxvi. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Borough of Aberavon, the Local Government District of Ashton-in-Makerfield, the City of Canterbury, the Local Government District of Cleator Moor, the Borough of Congleton, the Local Government

District of Horncastle, the City of Lincoln, the Local Government District of Littlehampton, the Improvement Act District of Llandudno, the Local Government Districts of Ossett-cum-Gawthorpe and Oswaldtwistle, the City of Saint Alban (two), and the Borough of Sunderland.

xxxvii. An Act to confirm the Provisional Order for the inclosure of certain lands known as Hendy Bank Common, situate in the parish of Cefnllys in the county of Radnor, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

lxxxviii. An Act to confirm the Provisional Order for the inclosure of certain Lands known as the Common Fields, the Common Meadow Lands, the Cow Common, the Green, the Meres, Baulks, and other waste lands, situate in the parish of Steventon, in the county of Berks, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

lxxxix. An Act to confirm the Provisional Order for the inclosure of certain Lands known as Llandegley Rhos Common, situate in the parish of Glascwm, in the county of Radnor, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

xc. An Act to confirm the Provisional Orders for the regulation of certain Lands forming part of the Lizard Common, and situated in the parish of Landewednack, in the county of Cornwall, and the Provisional Orders for the inclosure of certain other Lands forming the remainder of the said common, and situated in the same parish, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

xci. An Act to confirm a Provisional Order made under the Public Health (Scotland) Act, 1867, relating to the Borough of Lanark.

xcii. An Act to confirm a Provisional Order made under the Public Health (Scotland) Act, 1867, relating to the Parish of Blantyre.

xciii. An Act to confirm an Order of the Local Government Board under the provisions of the Divided Parishes and Poor Law Amendment Act, 1876, as amended and extended by the Poor Law Act, 1879, relating to the Parishes of Bowers Gifford, Hadleigh, Laindon, Leigh, North Benfleet, Pitsea, Prittlewell, South Benfleet, Southchurch, and Vange.

xciv. An Act to enable Her Majesty's Postmaster-General to enlarge and acquire a site for the South-western (of London) District Post Office.

cxxx. An Act to continue for a limited period the powers of the Arbitrator under the Epping Forest Act, 1878, and to amend that Act.

cxxxi. An Act to confirm the Provisional Order of one of Her Majesty's Principal Secretaries of State for the modification of the Metropolis (High Street, Islington) Improvement Scheme.

cxxxii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Local Government District of Eastbourne, the Improvement Act District of Herne Bay, the Local Government Districts of Northwich and Pudsey, the Improvement Act District of Ramsgate, and the Local Government District of West Ham.

cxxxiii. An Act to confirm the Provisional Order for the Inclosure of certain Lands known as Llanfair Hills, situate in the parish of Llanfair Waterdine, in the county of Salop, in pursuance of a report of the Inclosure Commissioners for England and Wales.

cliv. An Act to confirm certain Provisional Orders made by the Education Department under the Elementary Education Act, 1870, to enable the School Boards for Cardiff, Liverpool, Southampton, and Walton-on-Thames to put in force the Lands Clauses Consolidation Act, 1845, and the Acts amending the same.

clxxi. An Act to confirm a certain Provisional Order of the Local Government Board for Ireland made under the Artizans and Labourers Dwellings Improvement Act, 1875, relating to the city of Dublin; and a certain Provisional Order of the said Board made under the Public Health (Ireland) Act, 1878, relating to Waterworks in the city of Armagh.

clxxii. An Act for confirming certain Provisional Orders made by the Board of Trade under the Tramways Act, 1870, relating to Bath Tramways, Birkdale and Southport Tramways, Bristol Tramways (Extensions), Cambridge Street Tramways (Extension), Cardiff District and Penarth Harbour Tramways, Croydon Street Tramways (Extensions), Darlington Tramways, Dudley, Sedgley, and Wolverhampton Tramways, Ipswich Tramways (Extensions), Llanelly Tramways, Merthyr Tramways, Peterborough Tramways, Staffordshire Tramways (Additional Powers), Stockton-on-Tees and District Tramways, Sunderland Tramways (Use of Mechanical Power), Withington Local Board Tramways, and Wolverhampton Tramways (Use of Mechanical Power).

clxxiii. An Act for confirming certain Provisional Orders made by the Board of Trade under the Tramways Act, 1870, relating to Birmingham and Aston Tramways, Blackpool St. Anne's-on-the-Sea and Lytham Tramways, Bradford Corporation Tramways, Carlisle and District Tramways, Folkestone, Sandgate, and Hythe Tramways, North Staffordshire Tramways, Rothesay Tramways, Walsall and District Tramways, Walton-on-the-Hill Tramways, and Woolwich and Plumstead Tramways.

clxxiv. An Act to make further provision with respect to the powers of the Commissioners for Public Works in Ireland in relation to a grant and loan for the Improvement of Kinsale Harbour, and to enable the Town Commissioners of Kinsale to guarantee a loan and levy rates for the purposes of such Improvement.

clxxv. An Act to confirm a Provisional Order of one of Her Majesty's Principal Secretaries of State for the Improvement of Unhealthy Areas in the Parliamentary Burgh of Leith.

clxxvi. An Act to confirm a Provisional Order made under the General Police and Improvement (Scotland) Act, 1862, relating to Forfar Gas.

clxxvii. An Act to confirm certain Provisional Orders under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.

clxxviii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Improvement Act District of Bethesda, the Borough of Birmingham, the Local Government District of Haworth, the Lower Thames Valley Main Sewerage District, the Borough of Rochdale, the Rochester and Chatham Joint Hospital District, the Boroughs of Rotherham, Stockton, and Middlesbrough, and the City of York (two).

cciv. An Act to confirm a Provisional Order under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.

ccv. An Act to confirm a Provisional Order made by the Education Department under the Elementary Education Act, 1870, to enable the School Board for London to put in force the Lands Clauses Consolidation Act, 1845, and the Acts amending the same.

ccvi. An Act to enable the Commissioners of Public Works in Ireland to lend the sum of One thousand pounds to the Mulkear Drainage District Board.

BENGAL SECRETARIAT LIBRARY.

THE

PUBLIC GENERAL STATUTES,

43 & 44 VICTORIA.

CHAPTER 1.

An Act to appoint Public Works Loan Commissioners; to grant Money for the purpose of Loans by the Public Works Loan Commissioners and the Commissioners of Public Works in Ireland; and for other purposes relating to Loans by those Commissioners. [14th June 1880.]

WHEREAS the persons appointed Public Works Loan Commissioners by the Public Works Loans Act, 1875, were appointed to hold office for a period of five years from the first day of April one thousand eight hundred and seventy-six, and it is expedient to appoint Commissioners for a further period of five years: 38 & 39 Vict. c. 89.

And whereas it is expedient to authorise the remission of certain sums due in respect of loans granted by the said Commissioners and by the Commissioners of Public Works in Ireland:

And whereas it is expedient to grant money for the purpose of loans by the Public Works Loan Commissioners and the Commissioners of Public Works in Ireland:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Public Works Loans Act, 1880. Short title.

PART I.

Appointment of Commissioners and Remission of Loans.

2. The following persons, that is to say, Thomas M Weguelin, Esq., Thomson Hankey, Esq., T. N. Hunt, Esq., H. H. Vivian, Esq., M.P., W. Jones Loyd, Esq., Herbert Barnard, Esq., Lord Napier and Ettrick, Richard Musgrave Harvey, Esq, Lord Cottesloe, Sir Charles H. Mills, Bart., M.P., Jervoise Smith, Esq., Edward Howley Palmer, Esq., Right Honourable T. M. Gibson, Thomas Salt, Esq., Benjamin Buck Greene, Esq., and Charles Loyd Norman, Esq., shall after the passing of this Act be Public Works Loan Commissioners under the Public Works Loans Act, 1875, and shall hold office for a period of five years from the first day of April one thousand eight hundred and eighty-one. Appointment of Public Works Loan Commissioners for five years. 38 & 39 Vict. c. 89.

3. Whereas by the Anstruther Union Harbour Act, 1860, the Commissioners of Anstruther Union Harbour, in this section referred to as the Harbour Commissioners, were incorporated, and the old harbour of Anstruther Easter therein mentioned, and the rates, and dues thereof, were vested in them; Remission of interest on loan to Anstruther Union Harbour Commissioners. 23 & 24 Vict. c. 39.

And whereas the new harbour in the said Act mentioned has, in pursuance of that Act been made and become vested in the Harbour Commissioners;

And whereas the Public Works Loan Commissioners have, in pursuance of the said Act, advanced to the Harbour Commissioners the sum of sixteen thousand five hundred pounds, on security of the old and new harbours and the property connected therewith, and the rates and tolls thereof repayable by thirty annual instalments payable on the eighteenth day of October in each year, and the interest is payable annually on the same day;

And whereas the Commissioners for the British White Herring Fisheries have, in pursuance of the said Act, advanced to the Harbour Commissioners the sum of six thousand five hundred pounds, but the principal and interest thereof are postponed to the security granted to the Public Works Loan Commissioners in respect of the said loan of sixteen thousand five hundred pounds;

And whereas the revenues arising from the said old and new harbours are directed by the said Act to be applied, first, in payment of fifty pounds a year to the magistrates and council of Anstruther Easter; secondly, in payment of the interest and instalments of the principal of the loan granted by the Public Works Loan Commissioners; and, thirdly, in payment of the ordinary expenditure on management, maintenance, and repairs of the said harbours and the works connected therewith, and in payment of other charges;

And whereas all interest up to the eighteenth day of October one thousand eight hundred and seventy-one was paid, but since that date only a portion of one year's interest has been paid, and no instalment of principal has been paid;

And whereas the Harbour Commissioners represented to the Commissioners of Her Majesty's Treasury that the revenues derived from the harbour are not sufficient to do more than meet the annual sum payable to the magistrates and council of Anstruther Easter, and the ordinary expenditure of the management, maintenance, and repairs of the said harbours, and that there is no immediate prospect of an increase of the revenues of the harbours sufficient to meet in addition to the above the interest on and instalments of principal of the loan by the Public Works Loan Commissioners;

And whereas it is expedient to authorise the Public Works Loan Commissioners for a limited period to remit the payment of the interest on the said loan and suspend the payment of instalments of the principal of the said loan: Be it therefore enacted as follows:

The Public Works Loan Commissioners, with the approval of the Commissioners of Her Majesty's Treasury, may remit all or any part of the interest which has become due or may before the nineteenth day of October one thousand eight hundred and ninety-two become due in respect of the loan of sixteen thousand five hundred pounds advanced to the Harbour Commissioners by the Public Works Loan Commissioners, and may until that day suspend the payment of instalments of the principal of the said loan, but after the said day the principal and interest of the loan shall be payable

to the Public Works Loan Commissioners as if the loan had been made on the day previous to that day.

All interest so remitted shall be deemed to be a free grant by Parliament.

Remission of certain instalments of principal and interest due in respect of River Corrib mill power.

4. Whereas under an Act of the session holden in the fifth and sixth years of the reign of Her present Majesty, chapter eighty-nine, intituled "An Act to promote the Drainage of Lands, and improvement of Navigation and Water Power in connexion with such "Drainage, in Ireland," and the Acts amending the same, the Commissioners of Public Works in Ireland executed works for the improvement of the water power of certain mills situate on each side of the River Corrib in the county of Galway, and made their final award, dated the fourth day of April one thousand eight hundred and sixty, specifying, among other things, the works so executed and the mills and lands chargeable with the moneys expended on the said works;

And whereas by virtue of the said award, the said mills and lands became charged in the proportions specified in the said award with the repayment to the Commissioners of Public Works in Ireland of a portion of the moneys expended on the said works, the residue having been remitted by authority of the Commissioners of Her Majesty's Treasury;

And whereas out of the said moneys some instalments of principal and interest due from the proprietors of certain of the said mills and lands, amounting to fifteen hundred and sixty-six pounds fourteen shillings and tenpence, still remain due, as set forth in the Schedule to this Act, but the residue of the said moneys and all interest thereon have been paid;

And whereas the proprietors from whom the said instalments are so due complained that, having regard to the benefits conferred by the works, the amount charged on their mills and lands was excessive, and requested the Commissioners of Her Majesty's Treasury to authorise the remission of the said instalments;

And whereas it is expedient to authorise such remission: Be it therefore enacted that—

The Commissioners of Public Works in Ireland, with the approval of the Commissioners of Her Majesty's Treasury, may remit the instalments of principal and interest amounting to the sum of fifteen hundred and sixty-six pounds fourteen shillings and tenpence, which have become due in respect of the expenditure on the said works, and the sums so remitted shall be deemed to be a free grant by Parliament.

PART II.

Provision of Money for Public Works Loan Commissioners.

Grant of 5,000,000*l.* for Public Works loans during the period ending 30th June 1881. 38 & 39 Vict. c. 89. 42 & 43 Vict. c. 77.

5. For the purpose of loans by the Public Works Loan Commissioners,—

(1.) Any sum or sums, not exceeding in the whole the sum of five million pounds, may be issued out of the Consolidated Fund of the United Kingdom, or the growing produce thereof, in manner provided by the Public Works Loans Act, 1875, as amended by the Public Works Loans Act, 1879; and

(2.) The Commissioners for the Reduction of the National Debt may advance any part or parts of the total sum above in this section mentioned in reduction of the amount which may be so issued out of the Consolidated Fund;

and such sums may be issued and advanced during the period ending on the thirtieth day of June one thousand eight hundred and eighty-one, or on any earlier day at which a further Act granting money for the purpose of the said loans comes into operation.

38 & 39 Vict. c. 89

The Treasury may, in the manner and subject to the limitations provided by the Public Works Loans Act, 1875, borrow the sum authorised by this section to be issued out of the Consolidated Fund, or any part of that sum.

PART III.

Grant of Money for Public Works Commissioners, Ireland.

Grant of 1,100,000*l.* for loan by Commissioners of Public Works in Ireland during the period ending 30th June 1881. 40 & 41 Vict. c. 27. 42 & 43 Vict. c. 77.

6. For the purpose of loans by the Commissioners of Public Works in Ireland,—

(1.) Any sum or sums, not exceeding in the whole one million one hundred thousand pounds, may be issued out of the Consolidated Fund of the United Kingdom, or the growing produce thereof, in manner provided by Part Two of the Public Works Loans (Ireland) Act, 1877, as amended by the Public Works Loans Act, 1879; and

(2.) The Commissioners for the Reduction of the National Debt may advance any part or parts of the total sum above in this section mentioned in reduction of the amount which may be so issued out of the Consolidated Fund;

and such sums may be issued and advanced during the period ending on the thirtieth day of June one thousand eight hundred and eighty-one, or on any earlier day on which a further Act authorising the issue of money for those loans comes into operation.

40 & 41 Vict. c. 27

The Treasury may, in the manner and subject to the limitations provided by Part Two of the Public Works Loans (Ireland) Act, 1877, borrow the sum authorised by this section to be issued out of the Consolidated Fund, or any part of that sum.

SCHEDULE.

PROPRIETORS from whom INSTALMENTS of PRINCIPAL and INTEREST still remain due referred to in Section 4.

Lots.	Proprietor.	Amount.
		£ s. d.
3	W. L. Franklin	59 12 10
7, 8, 11, 12, 13, & 14.	Miss Marcella Burke	152 6 3
15	Michael Cloran	39 16 9
16	Henry Persse	26 0 6
17 & 19	Rush and Palmer	43 3 3
20, 21, 22, & 23.	Revd. A. N. C. McLachlan	55 13 0
28, 29, & 30.	Reps. of Sir B. L. Guinness	18 12 3
9 & 10	Commissioners of Public Works, in trust	1,171 10 0
		£1,566 14 10

CHAPTER 2.

An Act to amend the Glebe Loan Acts (Ireland).

[29th June 1880.]

WHEREAS by section two of the Glebe Loan (Ireland) Amendment Act, 1878, it is provided that no loan under the provisions of the Glebe Loan (Ireland) Acts shall be made after the thirty-first day of August one thousand eight hundred and eighty, and it is expedient that the said section should be amended, and that the time during which loans under the said Acts may be made should be extended for a further period: 41 & 42 Vict. c. 6. 33 & 34 Vict. c. 112. 34 & 35 Vict. c. 100. 38 & 39 Vict. c. 30. 41 & 42 Vict. c. 6.

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title. 33 & 34 Vict. c. 112. 34 & 35 Vict. c. 100. 38 & 39 Vict. c. 30. 41 & 42 Vict. c. 6.

1. This Act may be cited for all purposes as the Glebe Loan (Ireland) Acts Amendment Act, 1880, and this Act and the Glebe Loan (Ireland) Acts, 1870 to 1878, may be cited together as the Glebe Loan (Ireland) Acts.

Section 2 of 41 & 42 Vict. c. 6. repealed. 33 & 34 Vict. c. 112. 34 & 35 Vict. c. 100. 38 & 39 Vict. c. 30. 41 & 42 Vict. c. 6.

2. The second section of the Glebe Loan (Ireland) Amendment Act, 1878, which limits to the thirty-first day of August one thousand eight hundred and eighty the period during which loans may be made under the Glebe Loan (Ireland) Acts, is hereby repealed, and loans may be made under the said Acts until but not after the thirty-first day of August one thousand eight hundred and eighty-three.

CHAPTER 3.

An Act to apply the sum of Four million nine hundred and twenty-five thousand three hundred and twenty pounds out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one.

[29th June 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of 4,925,320*l.* out of the Consolidated Fund for the service of the year ending.

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred

31st March 1881.

and eighty-one the sum of four million nine hundred and twenty-five thousand three hundred and twenty pounds.

Power to the Treasury to borrow.

2. The Commissioners of the Treasury may borrow from time to time on the credit of the said sum, any sum or sums not exceeding in the whole the sum of four million nine hundred and twenty-five thousand three hundred and twenty pounds, and shall repay the moneys so borrowed with interest not exceeding five pounds per centum per annum out of the growing produce of the Consolidated Fund at any period not later than the next succeeding quarter to that in which the said moneys were borrowed.

Any sums so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

Short title.

3. This Act may be cited as the Consolidated Fund (No. 1) Act, 1880 (Session 2).

CHAPTER 4.

An Act to provide for the appointment of Judicial Factors in Sheriff Courts in Scotland. [9th July 1880.]

WHEREAS an Act was passed in the session of the twelfth and thirteenth years of the reign of Her present Majesty, chapter fifty-one, intituled "An Act for the better protection of the property of pupils, absent persons, and persons under mental incapacity in Scotland:"

And whereas it is expedient that sheriffs in Scotland should be empowered to appoint Judicial Factors in cases of estates of small value:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited for all purposes as the Judicial Factors (Scotland) Act, 1880.

Commencement of Act.

2. This Act shall commence to have effect on the first day of January one thousand eight hundred and eighty-one, which day is herein-after referred to as the commencement of this Act.

Interpretation of terms.

3. In this Act the following words and expressions shall have the meanings herein-after assigned to them, unless there be something in the subject or context repugnant to such construction, that is to say,

The expression "Judicial Factor" shall mean factor loco tutoris and curator bonis:

The expressions "Accountant of the Court of Session" or "Accountant," shall mean the Accountant of the Court of Session appointed under the recited Act:

The expression "prescribed" means prescribed by the regulations which the Court of Session are by this Act authorised to make from time to time by act of sederunt:

The expression "Lord Ordinary" shall mean the Lord Ordinary in the Court of Session discharging the duties of Junior Lord

Ordinary in time of session, and the Lord Ordinary on the Bills in the time of vacation:

"Estate" shall include all property and funds, and all rights heritable and moveable.

Sheriff empowered to appoint Judicial Factors in small estates.

4. From and after the commencement of this Act it shall be competent for sheriffs in the several sheriff courts in Scotland, or for their substitutes, and they are hereby authorised and empowered, to appoint Judicial Factors in cases of estates the yearly value of which (heritable and moveable estate being taken together) does not exceed one hundred pounds, and every sheriff and sheriff substitute respectively shall have and may exercise over and with regard to Judicial Factors appointed in the sheriff court the same powers and authorities that under the recited Act either division of the Court of Session or the Lord Ordinary respectively have and may exercise under the recited Act over and with regard to Judicial Factors appointed in the Court of Session; and for the purposes of this enactment the following provisions shall have effect; that is to say,

1. Until otherwise prescribed, proceedings for appointment of Judicial Factors in the sheriff court shall commence by petition to be presented to the sheriff or sheriff substitute of the county in which the pupil or insane person is resident, as nearly as may be in the form in use in ordinary actions in that court, and shall thereafter be conducted therein as nearly as may be in the same form and manner in which proceedings under the recited Act are conducted before the Lord Ordinary:
2. In estimating the yearly value of the estate the yearly value of any lands and heritages shall be taken to be the yearly rent or value of the same as entered in the valuation roll for the county or burgh in which the same are situated in force for the time under the provisions of the Act of the session of the seventeenth and eighteenth years of the reign of Her present Majesty, chapter ninety-one, and the Acts amending the same, and the yearly value of any moveable estate shall be taken to be the amount of the yearly interest on the estimated value of the same at four pounds per centum per annum; and the yearly value of any estate, or any portion thereof, which cannot be ascertained in either of the foregoing manners shall be ascertained in such manner as the sheriff or sheriff substitute shall think fit:
3. Before appointing a Judicial Factor on any estate under the provisions of this Act the sheriff or sheriff substitute shall be satisfied, by reasonable evidence adduced before him, that the yearly value of such estate (heritable and moveable estate being taken together) does not exceed one hundred pounds; and in making any such appointment he shall make a finding in his interlocutor to that effect, which shall be final; and no such appointment once made shall fall in respect of it afterwards appearing that such yearly value did exceed one hundred pounds:
4. Subject to such rules as may from time to time be made by act of sederunt as herein after provided, the whole provisions of

the recited Act, and any Acts amending the same, and any acts of sederunt made in terms thereof applicable to Judicial Factors appointed in the Court of Session shall apply as nearly as may be to Judicial Factors appointed in the sheriff court:

5. In all cases of any appeal or reclaiming note being competent from a determination of the Lord Ordinary in the Court of Session to a division of the Inner House of that court an appeal shall be competent in the like cases from a determination by a sheriff substitute to the sheriff, and in all cases of the accountant of the Court of Session being bound to make any report to the Lord Ordinary in the Court of Session he shall be bound in the like case to make his report to a sheriff or sheriff substitute:

6. Until otherwise prescribed, proceedings in the fixing of caution, in applying for special powers, in the auditing of accounts, in the exoneration and discharge or removal of Judicial Factors, and all other proceedings necessary for the management of the estates dealt with under this Act, shall be taken in the sheriff court in as nearly as may be the same form and manner in which the like proceedings are taken before the Lord Ordinary:

7. It shall be the duty of the accountant, when it appears to him that there is a diversity of judgment or practice in proceedings in Judicial Factories in the sheriff courts which it would be important to put an end to, to report the same to the first division of the Court of Session, specifying the proceedings in which such diversity appeared, and asking for a rule to be laid down to secure uniformity of judgment or practice in such proceedings, and the Court shall consider such report, and if they shall see fit shall lay down such a rule accordingly, which rule the several sheriffs and their substitutes shall be bound to observe:

8. Decrees in absence shall not be opened up after the elapse of twelve months:

9. It shall be competent for the sheriff or for the Court of Session, upon the application of any person interested, to recall any appointment made under this Act:

10. The decision of the sheriff in all cases under this Act shall be final, and the decision of the Court of Session in all applications for recall of appointments under this Act shall be final.

Power to pass acts of sederunt.

5. It shall be competent to the Court of Session, and they are hereby authorised and required, from time to time to pass such acts of sederunt as shall be necessary or proper for regulating or prescribing the manner of appointing Judicial Factors in the sheriff courts, and of finding caution by such Judicial Factors, and the manner in which such Judicial Factors shall discharge their duties, and the manner in which the accountant shall discharge his duties, and the forms of process to be used in pursuance of this Act, and the manner of verifying by affidavit, declaration, certificate, or otherwise the sufficiency of the caution offered for Judicial Factors

in the sheriff courts, and all other matters requisite for more effectually carrying out the purposes of this Act.

Fees payable by estates deriving benefit from Act.

6. There shall be payable into the fee fund established under the recited Act, by each estate under charge of a Judicial Factor appointed under this Act, such fees as shall from time to time be authorised by the Court of Session, having due regard to the sums required for the purposes of this Act, and to the interests of the estates to be benefited thereby; and out of the said fee fund it shall be lawful for the Lords Commissioners of Her Majesty's Treasury to make such additions as they shall think fit to the salaries of the accountant and clerks appointed and acting under the recited Act, and to grant such salary or salaries as shall seem proper to any other clerk or clerks whom the said Commissioners shall think fit to appoint for the purposes of this Act.

CHAPTER 5.

An Act to make provision for borrowing in respect of certain County Bridges. [19th July 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the County Bridges Loans Extension Act, 1880.

Extension of power to borrow under 4 & 5 Vict. c. 49. 41 & 42 Vict. c. 77.

2. Where, under section twenty-two of the Highways and Locomotives (Amendment) Act, 1878, the county authority, as defined by that Act, see fit to make a contribution towards the cost of a bridge erected as therein mentioned, they may borrow on mortgage of the county rate all or any part of the amount of such contribution in the same manner in every respect as if the amount to be borrowed had been the amount of an estimate made and approved in the manner mentioned in the Act of the fourth and fifth years of the reign of Her Majesty, chapter forty-nine, herein-after termed the principal Act; and all the powers, directions, and provisions of the principal Act shall extend and apply to the moneys borrowed under this Act; provided that the sum required for or towards any such contribution as aforesaid may be borrowed in exercise of the power hereby conferred, although the same shall not exceed one fourth of the amount of the ordinary annual assessment in the principal Act referred to.

Interpretation.

3. This Act and the Highways and Locomotives (Amendment) Act, 1878, shall be construed as one Act.

CHAPTER 6.

An Act to amend the Representation of the People (Scotland) Act, 1868. [19th July 1880.]

31 & 32 Vict. c. 48.

WHEREAS questions have arisen upon the occupation of houses in counties required by the sixth section of the Representation of the People (Scotland) Act, 1868:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act shall be cited for all purposes as the House Occupiers in Counties Disqualification Removal (Scotland) Act, 1880.

Letting as furnished house for certain periods not to disqualify.

2. From and after the passing of this Act every man shall be entitled to be registered and to vote under the provisions of the said section, notwithstanding that during a part of the qualifying period, not exceeding four months in the whole, he shall by letting or otherwise have permitted the qualifying premises to be occupied as a furnished house by some other person.

CHAPTER 7.

An Act to extend the Union Assessment Committee Acts to single parishes under separate Boards of Guardians.

[19th July 1880.]

25 & 26 Vict. c. 103. s. 45.

WHEREAS under section forty-five of the Union Assessment Committee Act, 1862, as amended by subsequent Acts, it is provided that on the application of the body having the management of the relief of the poor in any union or incorporation under a Local Act, the Local Government Board may order such union or

25 & 26 Vict. c. 103.

incorporation to be included in the Union Assessment Committee Act, 1862, and it is expedient to make the like provision with respect to single parishes which are not included in any union of

4 & 5 Will. 4. c. 76.

parishes either under a Local Act or under the Poor Law Amendment Act, 1834:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title. 25 & 26 Vict. c. 103. 27 & 28 Vict. c. 39.

1. This Act may be cited as the Union Assessment Act, 1880, and together with the Union Assessment Committee Act, 1862, and the Union Assessment Committee Amendment Act, 1864, may be cited as the Union Assessment Acts, 1862 to 1880.

Application of 25 & 26 Vict. c. 103. s. 45. to single parishes under separate boards of guardians. 4 & 5 Will. 4. c. 76. 25 & 26 Vict. c. 103.

2. Section forty-five of the Union Assessment Committee Act, 1862, shall apply to a parish which is not included in a union of parishes, and in which the relief of the poor is administered by a board of guardians elected under the Poor Law Amendment Act, 1834, or under any Local Act, in like manner as near as may be as it applies to any union or incorporation for the relief of the poor formed under a Local Act, and the Union Assessment Committee Act, 1862, and the Acts amending the same, shall be construed accordingly; and in relation to any such single parish the expression "common fund" in the said Acts shall be construed to mean the money applicable for the relief of the poor.

Extent of Act. 32 & 33 Vict. c. 67.

3. This Act shall not extend to the Metropolis as defined by the Valuation (Metropolis) Act, 1869.

CHAPTER 8.

An Act to provide for the raising of Loans on behalf of the Isle of Man. [19th July 1880.]

WHEREAS improvements in the harbours of the Isle of Man, and in public works in the Isle of Man, may be effected out of the revenues mentioned in the First Schedule to this Act, and loans, on the security of some of those revenues, may be raised for that purpose by the Isle of Man Harbour Commissioners, with the approval of the Commissioners of Her Majesty's Treasury (in this Act referred to as the Treasury), and it is expedient to make further provision respecting loans on the security of the said revenues and by the said Commissioners:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Isle of Man Loans Act, 1880.

Power to Government of Isle of Man to borrow.

2. The Government of the Isle of Man may from time to time, with the approval of the Treasury and of the Tynwald Court, borrow such sums as may be so approved for all or any of the purposes following:

(1.) Paying off any incumbrances for the time being chargeable on any of the revenues mentioned in the First Schedule to this Act or on any part of the public revenue of the Isle of Man;

(2.) Effecting improvements in the harbours and other public works in the Isle of Man; and

(3.) Carrying into effect any public works or public purposes in the Isle of Man.

Conditions of borrowing.

3. Sums borrowed under this Act may be borrowed on the security of the revenues mentioned in the First Schedule to this Act, or on any part thereof, without prejudice nevertheless to any charges previously existing thereon, and may be borrowed by means of debentures, debenture stock, or annuity certificates, or partly by one means and partly by another, and, where a sum is borrowed for the purpose of any work for the purpose of which the Public Works Loan Commissioners have power under the Public Works Loans Act, 1875, to lend, such sum or any part thereof may, if those Commissioners think fit to lend it, be lent by those Commissioners and be borrowed by means of a mortgage to those Commissioners.

38 & 39 Vict. c. 89.

Every such loan shall be repaid within twenty years from the date at which it is borrowed, or within such further time not exceeding fifty years as the Treasury and Tynwald Court for special reasons approve.

Appropriation for payment of loan and interest.

4. The Government of the Isle of Man from time to time shall appropriate, out of the revenues specified in the First Schedule to this Act, the sums required to pay the principal and interest of any loan borrowed in pursuance of this Act, and provide for the sinking fund or other redemption fund (if any) and the expenses incurred in respect of the loan, and shall provide for the payment and application of such sums accordingly.

The Government of the Isle of Man may from time to time appoint agents for the purposes of issuing, managing, and paying the principal and interest of any loan borrowed in pursuance of this Act, and otherwise for the purposes of this Act, or for any of the above-mentioned purposes, and may pay those agents such remuneration as the Treasury allow.

Application of 38 & 39 Vict. c. 83. to loans under Act.

5. For the purpose of any loan under this Act the following provisions of the Local Loans Act, 1875, that is to say, sections four to ten, thirteen to fifteen, seventeen to twenty-five, and twenty-seven to thirty-four, all inclusive, shall apply as if they were herein enacted, and the following modifications made therein; that is to say,

(1.) As if the Government of the Isle of Man, acting with the approval of the Treasury, were substituted for the local authority;

(2.) As if all mention of the Local Government Board were omitted;

(3.) As if this Act were referred to as the Act authorising the borrowing of money;

(4.) As if section fourteen required interest to be repaid in addition to instead of out of the fixed annual sum therein mentioned; and

(5.) As if in section twenty-two the Governor were substituted for two members of the local authority, and the Treasury were substituted for the Local Government Board; and

(6.) As if for the purposes of section twenty-five the court meant the Court of Chancery of the Isle of Man.

The Government of the Isle of Man may, with the approval of the Treasury and of the Tynwald Court, re-borrow a loan, or any part thereof, so however that for the purpose of the time within which the sum re-borrowed is to be repaid and of sections fourteen and fifteen of the Local Loans Act, 1875, the said loan and the sums re-borrowed shall be deemed to form the same loan.

38 & 39 Vict. c. 83.

The Government of the Isle of Man may, with the approval of the Treasury, establish a sinking fund.

Where the Government of the Isle of Man appoint an agent for any purpose of the Local Loans Act, 1875, as incorporated in this section, anything required to be done by, to, or before the local authority may, so far as the appointment of the agent allows, be done by, to, or before the agent.

38 & 39 Vict. c. 83.

Power to adopt 40 & 41 Vict. c. 59.

6. The Government of the Isle of Man, with the approval of the Treasury, may provide for the inscription and transfer in a register kept in the United Kingdom by some bank, officer of the government, or person, of any stock created in pursuance of this Act, and the Colonial Stock Act, 1877, shall apply in like manner as if the Isle of Man were a colony within the meaning of that Act.

40 & 41 Vict. c. 59.

The declaration required under section one of that Act may be made by the Governor, and any other thing authorised or required by the said Act to be done by the government of a colony may be done by the Governor, acting with the approval of the Treasury.

Investment by trustees in securities of Government of Isle of Man.

7. Any trustees or other persons in the Isle of Man for the time being authorised or directed to invest any moneys in securities in the Isle of Man, and any trustees or other persons for the time being

authorised or directed to invest any moneys in the securities of the government of a colony, shall, unless the contrary is provided by the instrument authorising or directing such investment, have the same power of investing the said moneys in any securities of the Government of the Isle of Man under this Act.

Application of loans.

8. All moneys received from any loan under this Act shall be applied for the purposes for which the loan is raised, or if so authorised by the Treasury and the Tynwald Court for any other purposes for which a loan can be raised under this Act, and shall be applied and accounted for in such manner as the Treasury and the Governor from time to time direct.

Provision as to the loans on dues of harbours.

9. Where a loan under this Act is charged on the security of the dues of any harbour, the dues of such harbour shall be applicable for the payment of the principal and interest of such loan in like manner as if the loan had been raised for the improvement of such harbour, and the enactments relating to such dues shall be construed accordingly:

Provided that if the dues received from any harbour are charged under this Act with the principal or interest of any loan or part of a loan not applied to the improvement of that harbour, the amount so charged shall be repaid to the credit of the harbour out of the other revenues mentioned in the First Schedule to this Act.

Provision as to Tynwald Court and Governor.

10. Any approval or other act of the Tynwald Court for the purposes of this Act may be signified by a resolution of that court.

Anything authorised by this Act to be done by the Government of the Isle of Man may be done by the Governor, and if a written document is required, may be done by a document under the hand of the Governor.

In this Act the expression Governor means the Governor, Lieutenant-Governor, or Deputy Governor of the Isle of Man for the time being.

Repeal of Acts.

11. The Acts specified in the Second Schedule to this Act are hereby repealed to the extent in the third column of that schedule mentioned, without prejudice to anything previously done under any enactment so repealed, and any loan borrowed in pursuance of any such enactment and the interest thereon shall remain charged and payable in like manner in all respects as if the said enactment had not been repealed.

FIRST SCHEDULE.

REVENUES FORMING SECURITY.

One ninth part of the gross amount of the duties of customs collected in the Isle of Man, which under the Isle of Man Customs, Harbours, and Public Purposes Act, 1866, is directed to be applied by the Treasury in effecting improvements in the harbours and other public works in the Isle of Man. See 29 & 30 Vict. c. 23. s. 5.

Two ninth parts of the gross amount of the duties of customs of the Isle of Man, which in pursuance of the said Act are authorised to be charged with loans for the purpose of effecting improvements in the harbours in the Isle of Man. See 29 & 30 Vict. c. 23. s. 6.

Such surplus of the customs revenue of the Isle of Man, after paying the charges thereout, as is applicable for the public purposes of the Isle of Man. 29 & 30 Vict. c. 23. ss. 8, 9. 26 & 27 Vict. c. 86.

The dues received in any of the following harbours, namely, Port Erin or any harbour under the Isle of Man Harbours Act, 1874. 37 & 38 Vict. c. 8.

SECOND SCHEDULE.

ENACTMENTS REPEALED.

26 & 27 Vict. c. 86.	The Isle of Man Harbours Act, 1863.	Section four.
29 & 30 Vict. c. 23.	The Isle of Man Customs, Harbours, and Public Purposes Act, 1866.	Section six, from "and it shall be lawful for the said harbour commissioners" inclusive to the end of the section.
35 & 36 Vict. c. 23.	The Isle of Man Harbours Act, 1872	Section twenty, so far as it refers to the fifth section of the Isle of Man Customs, Harbours, and Public Purposes Act, 1866.
37 & 38 Vict. c. 8.	The Isle of Man Harbours Act, 1874	Section seven.

CHAPTER 9.

An Act to remove doubts as to the meaning of Expressions relative to Time occurring in Acts of Parliament, deeds, and other legal instruments. [2nd August 1880.]

WHEREAS it is expedient to remove certain doubts as to whether expressions of time occurring in Acts of Parliament, deeds, and other legal instruments relate in England and Scotland to Greenwich time, and in Ireland to Dublin time, or to the mean astronomical time in each locality:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows; (that is to say,)

Meaning of expressions relating to time.

1. Whenever any expression of time occurs in any Act of Parliament, deed, or other legal instrument, the time referred shall, unless it is otherwise specifically stated, be held in the case of Great Britain to be Greenwich mean time, and in the case of Ireland, Dublin mean time.

Short title.

2. This Act may be cited as the Statutes (Definition of Time) Act, 1880.

CHAPTER 10.

An Act to amend the Law respecting the Manner of passing Grants under the Great Seal, and respecting Officers connected therewith. [2nd August 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Great Seal Act, 1880.

Commencement of Act.

2. This Act shall come into operation on the first day of November one thousand eight hundred and eighty, which day is in this Act referred to as the commencement of this Act.

Preparation of warrants by Clerk of the Crown in Chancery in lieu of Attorney and Solicitor General. 14 & 15 Vict. c. 82.

3. After the commencement of this Act every warrant for the passing of Letters Patent under the Great Seal of the United Kingdom which is required by the Great Seal Act, 1851, to be prepared by Her Majesty's Attorney and Solicitor General for the time being, or one of them, shall be prepared by the Clerk of the Crown in Chancery and not by the Attorney or Solicitor General.

All records, documents, and papers which are in the possession or under the control of Her Majesty's Attorney and Solicitor General or either of them, or any of their officers, and relate to the preparation of warrants for the passing of Letters Patent under the Great Seal, shall upon the commencement of this Act be transferred to the Clerk of the Crown in Chancery.

Mode of passing Letters Patent for appointment of judges of Court of Appeal. 38 & 39 Vict. c. 77. 39 & 40 Vict. c. 59.

4. Whereas by the Supreme Court of Judicature Act, 1875, and the Appellate Jurisdiction Act, 1876, ordinary judges of Her Majesty's Court of Appeal are to be appointed by Her Majesty by Letters Patent, but no provision is made respecting the mode of passing such Letters Patent: Be it therefore enacted as follows:

The Letters Patent for appointing an ordinary judge of Her Majesty's Court of Appeal shall be passed in the same manner in which Letters Patent for appointing the judges of Her Majesty's High Court of Justice are passed under the Great Seal.

Filing of instruments relating to Patents for inventions.

5. In the case of Letters Patent for inventions granted before or after the passing of this Act, all instruments required to be filed in the office of the Great Seal Patent Office shall be deemed so filed if filed in the office of the Commissioners of Patents for Inventions.

Act 14 & 15 Vict. c. 82, may be cited as the Great Seal Act, 1851.

6. The Act of the session of the fourteenth and fifteenth years of the reign of Her present Majesty, chapter eighty-two, intituled "An Act to simplify the forms of appointment to certain offices, "and the manner of passing grants under the Great Seal," is in this Act referred to and may be cited as the Great Seal Act, 1851.

CHAPTER 11.

An Act to authorize the Extension and further Limitation of the Tenures of certain University and College Emoluments limited or to be limited by Orders of the Oxford and Cambridge Commissioners. [2nd August 1880.]

40 & 41 Vict. c. 48.

WHEREAS by the thirty-third section of the Universities of Oxford and Cambridge Act, 1877, it is enacted that the Commissioners (meaning the two bodies of Commissioners therein named respectively) may, if they think fit, by writing under their seal from time to time authorize and direct the University (meaning the University of Oxford or Cambridge, as the case may be) or any College or Hall to suspend the election or appointment to or limit the tenure of any emolument therein mentioned, for a time therein mentioned, within the continuance of the powers of the Commissioners as then ascertained, and that the election or appointment thereto or tenure thereof shall be suspended or limited accordingly:

And whereas the powers of the Commissioners were by the said Act to continue until the end of the year one thousand eight hundred and eighty, and no longer, but it was enacted that it

should be lawful for Her Majesty the Queen from time to time, with the advice of Her Privy Council, on the application of the Commissioners, to continue the powers of the Commissioners for such time as Her Majesty might think fit, but not beyond the end of the year one thousand eight hundred and eighty-one:

And whereas by Orders in Council dated respectively the twenty-fourth day of March and the twenty-eighth day of April one thousand eight hundred and eighty Her Majesty was pleased to continue the powers of the Commissioners until the end of the year one thousand eight hundred and eighty-one:

And whereas before the making of the said Orders in Council the University of Oxford Commissioners by certain writings under their seal directed that the tenure of certain emoluments mentioned in such writings respectively should be limited until the thirty-first day of December one thousand eight hundred and eighty, being a time within the continuance of the powers of the Commissioners as then ascertained; and the University of Cambridge Commissioners, on the fourteenth day of March one thousand eight hundred and seventy-eight, by certain other writings under their seal authorized and directed the University of Cambridge and every College therein to limit until the same thirty-first day of December one thousand eight hundred and eighty, the tenure of all emoluments which then were or should become vacant, and to which the said University or any of the said colleges should elect or appoint between the said fourteenth day of March one thousand eight hundred and seventy-eight and the thirty-first day of December one thousand eight hundred and eighty:

And whereas it was the intention of the said Commissioners respectively that the tenure of such emoluments so limited by them respectively should be prolonged by statutes to be made under the powers of the said Act so that the same might continue to be held after the thirty-first day of December one thousand eight hundred and eighty, upon such terms and conditions as should be in such statutes contained; but no such statutes can now be made so as to take effect before the said thirty-first day of December one thousand eight hundred and eighty:

And whereas it is expedient that the said Commissioners should be enabled to extend the tenure of emoluments which are now held on tenures so limited by them as herein-before mentioned:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Universities of Oxford and Cambridge (Limited Tenures) Act, 1880.

Interpretation of terms.

40 & 41 Vict. c. 48.

2. In this Act—

"The Commissioners" mean the Commissioners acting under the Universities of Oxford and Cambridge Act, 1877, and the provisions of this Act shall apply to each of the two bodies of Commissioners separately;

"The University" means the University of Oxford or that of Cambridge, as the case shall require;

"Emolument" means any University or College emolument within the meaning of the Universities of Oxford and Cambridge Act, 1877. 40 & 41 Vict. c. 48.

3. Where the Commissioners have by writing under their seal authorized or directed the University or any College or Hall to limit the tenure of any emolument for a time therein mentioned, and such emolument is at the time of the passing of this Act held on the tenure so limited, the Commissioners may, if they think fit, by writing under their seal direct that the tenure of the said emolument shall be extended for a further time within the continuance of their powers as ascertained at the time of the sealing of such last-mentioned writing; and in every such case the holder of the emolument shall be entitled to continue to hold it during the extended period on the same terms and in the same manner as if such extended period had been the period of tenure fixed by the original limitation. Power to extend limited tenures of University and College emoluments.

4. The Commissioners may also, if they think fit, from time to time by writing under their seal, direct that the tenure of any emolument which may have been limited by them under the said recited Act or this Act shall be further extended, or that any new election or appointment to any University or College emolument after the passing of this Act shall be made and take effect, subject in each case to the condition that the person whose tenure is so limited, or who shall be so elected or appointed, shall, from and after the approval by Her Majesty in Council of any new statutes which may be made by the Commissioners in relation to such emolument, hold the same subject and according to the provisions of such new statutes (including any provision relating particularly to the person whose tenure is so limited or who shall be so elected or appointed), and such emolument shall be tenable accordingly. Limited emoluments and future elections may be made subject to future statutes.

CHAPTER 12.

An Act to continue certain Turnpike Acts, and to repeal certain other Turnpike Acts; and for other purposes connected therewith. [2nd August 1880.]

WHEREAS it is expedient to continue for limited times some of the Acts herein-after specified, and to repeal others:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. The Acts specified in the first schedule annexed hereto shall be repealed on and after the dates specified in each instance. Schedule 1.

2. The Acts specified in the second schedule annexed hereto shall expire on the first day of November one thousand eight hundred and eighty. Schedule 2.

3. The Acts specified in the third schedule annexed hereto shall continue in force until the dates specified in each instance, and no longer. Schedule 3.

4. The Acts specified in the first and second columns of the fourth schedule annexed hereto shall, to the extent specified in the Schedule 4.

third column thereof, as from the dates specified in the fourth column thereof, be subject to the modifications specified in the fifth column thereof, and shall, to the same extent, as so modified, continue in force until the date specified in the sixth column thereof, and no longer.

Schedule 5.

5. The Acts specified in the fifth schedule annexed hereto shall continue in force until the first day of November one thousand eight hundred and eighty-one, and no longer, unless Parliament in the meantime otherwise provides.

Schedule 6.

6. The Acts specified in the sixth schedule annexed hereto shall be repealed on and after the first day of November one thousand eight hundred and eighty-one, unless Parliament in the meantime otherwise provides, due regard being had in each case to local requirements, and to the special circumstances of the trust.

Continuance of all other Turnpike Acts.

7. Such provisions, if any, of the said Acts mentioned in the said schedules as are not affected by the preceding sections, and all other Acts now in force for regulating, making, amending, or repairing any turnpike road which will expire at or before the end of the next session of Parliament, shall continue in force until the first day of November one thousand eight hundred and eighty-one, and to the end of the then next session of Parliament, unless Parliament in the meantime otherwise provides; but this section shall not affect any Act continued to a specified date and no longer.

Extent of Act.

8. This Act shall not apply to Scotland or Ireland.

Short title.

9. This Act may be cited for all purposes as the Annual Turnpike Acts Continuance Act, 1880.

SCHEDULES.

SCHEDULES 1 TO 4.

County.	Name of Trust.	No. of Schedule.	No. of Act.
Chester	Stockport and Warrington and Washway United	4	13, 16
Cornwall	Hayle Bridge Causeway	4	15
	Launceston	1	2
Derby	Derby and Burton-upon-Trent	4	12
Devon	Barnstaple	2	7
	Great Torrington	2	6
Gloucester	Huntley Roads	2	8
Hants	Andover and East Ilsley	1	1
	Southampton, South District	3	9
Herts	Reading and Hatfield	3	11
Lancaster	Blackburn and Walton Cop	4	14
	Rochdale and Burnley	2	4
Northumberland.	Elsdon and Reedwater	2	3
Surrey	Horsham and Dorking	2	5
Anglesey	Beaumaris and Menai Bridge	3	10

FIRST SCHEDULE

Section 1.

Acts which are to be repealed on and after the dates specified in each instance.

Date of Act.	Title of Act.
27 & 28 Vict. c. xliii. - *Limited to expire at end of session after 29th September 1885.*	1. An Act to repeal an Act for repairing the road from the present turnpike road in the parish of Hursley, in the county of Southampton, to Andover, and from thence to Newbury, and from Newbury to Chilton Pond, in the county of Berks, and for granting more effectual powers in lieu thereof; *which shall be repealed on and after the 29th of September* 1880.
30 Vict. c. xxxiv. - *Limited to expire at end of session after 1st January* 1882.	2. An Act to repeal an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "An Act for more "effectually repairing the Launceston turnpike roads, and making cer- "tain additional roads," and to make other provisions in lieu thereof, and for other purposes; *which shall be repealed on and after the 1st of September* 1880.

SECOND SCHEDULE.

Section 2.

Acts which are to continue in force until the 1st of November 1880, and no longer.

Date of Act.	Title of Act.
1 & 2 G. 4. c. xciii. -	3. An Act to continue the term and alter and amend the powers of two Acts for repairing the road from Elsdon High Cross, near the town of Elsdon in the county of Northumberland, to the Red Swyre upon the mid-border betwixt England and Scotland.
7 W. 4. c. vi. -	4. An Act for repairing, maintaining, and improving the road from the town of Rochdale to near Hand Bridge, near the town of Burnley, and other roads communicating therewith, and for making and maintaining other roads, also to communicate therewith, all in the county palatine of Lancaster.
21 & 22 Vict. c. xlix.	5. An Act for repairing and maintaining the road from Horsham, in the county of Sussex, through Dorking and Leatherhead to Epsom, in the county of Surrey, and from Capel to Stone Street at Ockley, in the said county of Surrey.
28 Vict. c. lxxx. -	6. An Act for more effectually maintaining and repairing several roads adjoining or near to the town of Great Torrington, in the county of Devon; and for new powers; and for other purposes.
28 & 29 Vict. c. clxiii.	7. An Act to repeal an Act passed in the fourth year of the reign of Her present Majesty Queen Victoria, intituled "An Act for repairing "several roads leading from the town of Barnstaple, in the county "of Devon, and for making several new lines of road connected "therewith," and to grant more effectual powers in lieu thereof; to convert into turnpike road portions of existing roads; and for other purposes.
29 & 30 Vict. c. c. -	8. An Act to continue the Huntley, Mitcheldean, and Elton Turnpike Roads Trust, in the counties of Gloucester and Hereford; and for other purposes.

Section 3.

THIRD SCHEDULE.

Acts which are to continue in force until the dates specified in each instance, and no longer.

Date of Act.	Title of Act.
4 G. 4. c. xv. - -	9. An Act for repairing and improving the roads from the town of Stockbridge to the city of Winchester, and from the said city of Winchester to the top of Stephen's Castle Down, near the town of Bishop's Waltham, in the county of Southampton, and from the said city of Winchester through Otterborne to Bar Gate in the town and county of the town of Southampton, and certain roads adjoining thereto; *which, so far as the same relates to the south district of the Southampton Road, shall continue in force until the 1st of November* 1885, *and no longer.*
9 G. 4. c. xxxiii. -	10. An Act for making and maintaining a road from the town of Beaumaris to join the London and Holyhead Post Road at or near to the Menai Bridge, all in the county of Anglesey; *which shall continue in force until the 1st of November* 1885, *and no longer.*
22 & 23 Vict. c. xi. -	11. An Act for the Reading and Hatfield turnpike roads in the counties of Berks, Bucks, Oxford, and Hertford; *which shall continue in force until the 7th of November* 1881, *and no longer.*

Section 4.

FOURTH SCHEDULE.

Acts which are to continue in force until the dates specified in each instance, and no longer, subject to modifications.

1. Date of Act.	2. Title of Act.	3. Extent to which Act is modified and continued.	4. Dates from which Modifications are to commence.	5. Modifications.	6. Dates up to which Continuation is enacted.
58 G. 3. c. xxxvi.	12. An Act for more effectually repairing and improving the road from the west end of the town of Burton-upon-Trent, in the county of Stafford, through the said town, to the south end of the town of Derby, in the county of Derby.	The entire Act.	1 November 1880.	Amount expended in repair of roads to be not less than 450*l.* per annum. No interest payable.	1st of November 1884, and no longer.
7 & 8 G. 4. c. xcv.	13. An Act for more effectually repairing and otherwise improving the road from Crossford Bridge, in the county palatine of Lancaster, to Altrincham, in the county palatine of Chester.	The entire Act.	1 November 1880.	The road from Newbridge Hollow to Agden to cease to belong to the trust.	1st of November 1885, and no longer.
11 G. 4. c. xxxv.	14. An Act for more effectually repairing the road from Blackburn to Walton Cop, within Walton-in-le-Dale, in the county of Lancaster.	The entire Act.	1 November 1880.	Not less than 300*l.* to be expended in repair of roads between the 1st of November 1880 and the 25th of March 1881. No interest payable.	25th of March 1881, and no longer.

1. Date of Act.	2. Title of Act.	3. Extent to which Act is modified and continued.	4. Dates from which Modifications are to commence.	5. Modifications.	6. Dates up to which Continuation is enacted.
7 W. 4. c. ii.	15. An Act for maintaining the causeway and turnpike road from Grigg's Quay, in the parish of Uny Lelant, over Hayle river and sands, and through Hayle Foundery, in the county of Cornwall, and for extending the said turnpike road from the western end of the said causeway towards Penzance.	The entire Act.	1 November 1880.	No larger rates of toll to be taken than those now levied. No interest payable.	1st of November 1885, and no longer.
19 & 20 Vict. c. lxvi.	16. An Act for more effectually repairing certain roads in the county of Chester, of which the short title is "Stockport and Warrington Road Act, 1856."	The entire Act.	1 November 1880.	The road from Newbridge Hollow to Agden to cease to belong to the trust.	1st of November 1885, and no longer.

FIFTH SCHEDULE.

Section 5.

Acts which are to continue in force until the 1st of November 1881, and no longer, unless Parliament in the meantime otherwise provides.

County.	Name of Trust.	No. of Act.
Chester - -	Congleton and Buxton - - - - -	3
Derby - -	Haddon and Bentley - - - - -	2
Lancaster - -	Haslingden and Todmorden - - - -	1

Date of Act.	Title of Act.
20 & 21 Vict. c. cxliv.	1. An Act for repairing the road from Haslingden to Todmorden, and several branches therefrom, all in the county palatine of Lancaster; and for other purposes.
28 & 29 Vict. c. ccvii.	2. An Act for repairing the road from the Guide Post below Haddon out of the Bakewell turnpike road into the Bentley and Ashbourne turnpike road, in the county of Derby; and for other purposes.
29 Vict. c. lvi. - -	3. An Act to extend the term and amend the provisions of an Act for repairing, amending, and maintaining the road from Congleton, in the county of Chester, to a branch of the Leek turnpike road at Thatchmarsh Bottom, in the parish of Hartington, in the county of Derby, and from the Lowe to the Havannah Mills, in the said county of Chester.

Section 6. SIXTH SCHEDULE.

Acts which are to be repealed on and after the 1st of November 1881, unless Parliament in the meantime otherwise provides, due regard being had in each case to local requirements, and to the special circumstances of the Trust.

County.	Name of Trust.	No. of Act.
Chester - -	Manchester and Wilmslow - - - - -	2
Cornwall - -	Saltash - - - - - - -	4
Cumberland -	Carlisle and Eamont Bridge, Southern Division - -	1
Derby - -	Ashbourne, Sudbury, and Yoxall Bridge - - -	3

Date of Act.	Title of Act.
22 & 23 Vict. c. xxv. *Limited to expire at end of session after 18th August* 1882.	1. An Act to repeal an Act passed in the eleventh year of the reign of King George the Fourth, chapter one hundred and ten, intituled "An "Act for more effectually repairing the road from Carlisle to Penrith, "and from Penrith to Eamont Bridge, in the county of Cumber- "land," and to make other provisions in lieu thereof; *so far as the same relates to the southern division of the road.*
24 & 25 Vict. c. lxxv. *Limited to expire at end of session after 28th June* 1882.	2. An Act for the Manchester and Wilmslow turnpike roads, in the counties palatine of Lancaster and Chester.
26 & 27 Vict. c. xcviii. *Limited to expire at end of session after 29th June* 1888.	3. An Act to repeal an Act passed in the eleventh year of the reign of His late Majesty King George the Fourth, intituled "An Act for "repairing, altering, and improving the roads from Ashbourne to "Sudbury, and from Sudbury to Yoxall Bridge, and from Hatton "Moor to Tutbury, and from Uttoxeter to or near the village of "Draycott-in-the-Clay, and from Hadley Plain on the late forest or "chase of Needwood to Callingwood Plain on the same late forest "or chase," and to make other provisions in lieu thereof; *so far as the same relates to the Sudbury district of the roads.*
29 & 30 Vict. c. cix. - *Limited to expire at end of session after 1st November* 1881.	4. An Act to repeal an Act passed in the third year of the reign of His Majesty King William the Fourth, intituled "An Act for more effectu- "tually repairing and improving several roads in the counties of "Cornwall and Devon, leading to the borough of Saltash, in the "county of Cornwall, and for making a new branch and deviations "of roads to communicate therewith," and for granting more effectual powers in lieu thereof.

CHAPTER 13.

An Act to amend the Law in Ireland relating to the Registration of Births and Deaths. [2nd August 1880.]

WHEREAS it is expedient to amend the Acts relating to the registration of births and deaths in Ireland:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Registration of Births.

Information concerning birth to be given to

1. In the case of every child born alive after, or whose birth has not been registered previous to the commencement of this Act, it shall be the duty of the father and mother of the child, and in default

of the father and mother, of the occupier of the house in which to his knowledge the child is born, and of each person present at the birth, and of the person having charge of the child, to give to the registrar, within forty-two days next after such birth, information of the particulars required to be registered concerning such birth, and in the presence of the registrar to sign the register.

registrar within forty-two days.

2. Where a birth has, from the default of the parents or other persons required to give information concerning it, not been duly registered, the registrar may, at any time after the end of forty-two days from such birth, by notice in writing, require any of the persons required by this Act to give information concerning such birth to attend personally at the registrar's office, or at any other convenient place appointed by the registrar within his district, within such time (not less than seven days after the receipt of such notice, and not more than three months from the date of the birth) as may be specified in such notice, and to give information, to the best of such person's knowledge and belief, of the particulars required to be registered concerning such birth, and to sign the register in the presence of the registrar; and it shall be the duty of such person, unless the birth is registered before the expiration of the time specified in such requisition, to comply with such requisition.

Requisition by registrar of information concerning birth from qualified informant after forty-two days.

3. In case any living new-born child is found exposed it shall be the duty of any person finding such child, and of any person in whose charge such child may be placed, to give, to the best of his knowledge and belief, to the registrar, within seven days after the finding of such child, such information of the particulars required to be registered concerning the birth of such child as the informant possesses, and in the presence of the registrar to sign the register.

Information respecting finding new-born child to be given to registrar.

4. It shall be the duty of the registrar to inform himself carefully of every birth which happens within his district, and upon receiving, personally, from the informant at any time within three months from the date of the birth of any child, or the finding of any living new-born child, information of the particulars required to be registered concerning the birth of such child, forthwith, in the prescribed form and manner, to register the birth and the said particulars (if not previously registered), without fee or reward from the informant.

Duty of registrar to ascertain and register birth gratis.

5. After the expiration of three months next after the birth of any child, whether born before or after the commencement of this Act, a registrar shall not register such birth except as in this section provided; that is to say, in case the birth of any child has not been registered in accordance with the principal Act the registrar may, after three and not later than twelve months next after the birth, by notice in writing, require any of the persons required by this Act to give information concerning the birth to attend personally at the register office within such time (not less than seven days after the receipt of the notice, and not more than twelve months after the date of the birth) as may be specified in the notice and to produce a solemn declaration (Form A., Schedule 3), made before a justice of the peace, according to the best of the declarant's knowledge and belief, of the particulars required to be registered concerning the birth, and sign the register in the presence of the registrar; and upon any of the said persons attending before a registrar, whether in pursuance of a requisition or not, and producing

Registry after expiration of three months from birth.

such a declaration as aforesaid, and giving information concerning the birth, the registrar shall then and there register the birth according to the information of the declarant, and both the registrar and declarant shall sign the entry of the birth, and the registrar shall forward such declaration to the superintendent registrar together with the quarterly returns.

After the expiration of twelve months next after the birth of any child that birth shall not be registered except with the written authority of the Registrar General for registering the same, and except in accordance with the prescribed rules, and the fact of such authority having been given shall be entered in the register.

Every person who registers or causes to be registered the birth of any child in contravention of this section shall be liable to a penalty not exceeding ten pounds.

Registry of birth out of the district in case of removal.

6. Any person required by this Act to give information concerning a birth, who removes before such birth is registered out of the district in which such birth has taken place, may, within three months after such birth, give the information by making and signing, in the presence of the registrar of the district in which he resides, a declaration in writing (Form B., Schedule 3) of the particulars required to be registered concerning such birth; and such registrar, on payment of the appointed fee, shall receive and attest the declaration, and send the same to the registrar of the district in which the birth took place; and the last-mentioned registrar shall, in the prescribed manner, enter the birth in the register, and the registrar shall state in the informant's column of the entry that the information was obtained from a declaration, and the entry so made shall be deemed, for the purposes of the principal Act, to have been signed by the person who signed the declaration, and the registrar shall forward such declaration to the superintendent registrar with the quarterly returns.

A person making a declaration in pursuance of this section in the case of any birth shall be deemed to have complied with the provisions of this Act as to giving information concerning that birth, and with any requisition of the registrar made under this Act within the said three months to attend and give information concerning that birth.

Saving for father of illegitimate child.

7. In the case of an illegitimate child no person shall, as father of such child, be required to give information under this Act concerning the birth of such child, and the registrar shall not enter in the register the name of any person as father of such child, unless at the joint request of the mother and of the person acknowledging himself to be the father of such child, and such person shall, in such case, sign the register, together with the mother.

Registration of name of child or of alteration of name.

8. When the birth of any child has been registered and the name, if any, by which it was registered is altered, or if it was registered without a name, when a name is given to it, the parent or guardian of such child, or other person procuring such name to be altered or given, may, within twelve months next after the registration of the birth, deliver to the registrar or superintendent registrar such certificate as herein-after mentioned, and the registrar or superintendent registrar, upon the receipt of that certificate, and on payment of the appointed fee, shall, without any erasure of the original entry,

forthwith enter in the proper column of the entry in the register book the name mentioned in the certificate as having been given to the child, and having stated upon the certificate the fact of such entry having been made shall forthwith send the said certificate through the post office to the Registrar General, who shall, if the birth has been already included in the quarterly return, add the name to the certified copy in his office, and such addition to the entry shall be held to be as good as if part of the original entry.

The certificate shall be in the Form A. or B. in the First Schedule hereunto annexed, and shall be signed by the minister or person who performed the rite of baptism upon which the name was given or altered, or if the child is not baptised shall be signed by the father, mother, or guardian of the child, or other person procuring the name of the child to be given or altered.

Every minister or person who performs the rite of baptism shall deliver the certificate required by this section, on demand, on payment of a fee of one shilling.

The provisions of this section shall apply with the prescribed modifications in the case of births at sea, of which a return is sent to the Registrar General of Births and Deaths in Ireland.

Registration of Deaths.

Registry of death and cause of death.

9. The death of every person dying in Ireland after the commencement of this Act, and the cause of such death, shall be registered by the registrar in the manner directed by the principal Act and this Act.

Information concerning death where deceased dies in a house.

10. When a person dies in a house after the commencement of this Act it shall be the duty of the nearest relatives of the deceased present at the death, or in attendance during the last illness of the deceased, and in default of such relatives, of every other relative of the deceased dwelling or being in the same district as the deceased, and in default of such relatives of each person present at the death, and of the occupier of the house in which, to his knowledge, the death took place, and in default of the persons herein-before in this section mentioned, of each inmate of such house, and of the person causing the body of the deceased person to be buried, to give, to the best of his knowledge and belief, to the registrar, within the five days next following the day of such death, information of the particulars required to be registered concerning such death, and in the presence of the registrar to sign the register.

Information concerning death where deceased dies not in a house.

11. Where a person dies in a place which is not a house, or a dead body is found elsewhere than in a house, it shall be the duty of every relative of such deceased person having knowledge of any of the particulars required to be registered concerning the death, and in default of such relative, of every person present at the death, and of any person finding, and of any person taking charge of the body, and of the person causing the body to be buried, to give to the registrar, within the five days next after the death or the finding, such information of the particulars required to be registered concerning the death as the informant possesses, and in the presence of the registrar to sign the register.

Notice preliminary to information.

12. If a person required to give information concerning any deaths sends to the registrar a written notice of the occurrence of the death,

accompanied by such medical certificate of the cause of the death as is required by this Act to be delivered to a registrar, the information of the particulars required by the principal Act to be registered concerning the death need not be given within the said five days, but shall, notwithstanding such notice, be given within fourteen days next after the day of the death by the person giving such notice, or some other person required by this Act to give the information.

Requisition by registrar of information concerning death from qualified informant.

13. Where any death has from the default of the persons required to give information concerning it not been registered, the registrar may, at any time after the expiration of fourteen days, and within twelve months from the day of such death, or from the finding of the dead body elsewhere than in a house, by notice in writing, require any person required by this Act to give information concerning such death to attend personally at the registrar's office, or at any other place appointed by the registrar within his district, within such time (not less than seven days after the receipt of the notice, nor more than twelve months after the death or finding of the dead body,) as may be specified in the notice, and to give the said information to the best of the informant's knowledge and belief, and to sign the register in the presence of the registrar; and it shall be the duty of such person, unless the death is registered before the expiration of the time specified in the requisition, to comply with the requisition.

Duty of registrar to register death gratis.

14. It shall be the duty of the registrar to inform himself carefully of every death which happens within his district, and upon receiving personally from the informant at any time within twelve months after the date of any death, or of the finding of any dead body, information of the particulars required to be registered concerning the death from any person required by this Act to give the same, forthwith in the prescribed form and manner to register the death, and the said particulars (if not previously registered), without fee or reward from the informant.

Death not to be registered after twelve months.

15. After the expiration of twelve months next after any death, or after the finding of any dead body elsewhere than in a house, that death shall not be registered except with the written authority of the Registrar General for registering the same, and except in accordance with the prescribed rules, and the fact of such authority having been given shall be entered in the register.

Every person who registers or causes to be registered any death in contravention of this section shall be liable to a penalty not exceeding ten pounds.

Furnishing of information by coroner.

16. Where an inquest is held on any dead body the jury shall inquire of the particulars required to be registered concerning the death, and the coroner shall send to the registrar, within five days after the finding of the jury is given, a certificate under his hand, giving information concerning the death and specifying the finding of the jury with respect to the said particulars, and to the cause of death, and specifying the time and place at which the inquest was held, and the registrar shall, in the prescribed form and manner, enter the death and particulars, and the registrar shall state in such entry that the information was received from the coroner.

Where an inquest is held on any dead body no person shall, with

respect to such dead body or death, be liable to attend upon a requisition of a registrar, or be subject to any penalty for failing to give information in pursuance of any other provision of this Act.

Burials.

Coroner's order and registrar's certificate for burial.

17. A coroner upon holding an inquest on any body may, if he thinks fit, by order under his hand, authorise the body to be buried before registry of the death, and shall give such order to the relative of the deceased or other person who causes the body to be buried, or to the undertaker or other person having charge of the funeral; and, except upon holding an inquest, no order, warrant, or other document for the burial of any body shall be given by the coroner.

The registrar upon registering any death, or upon receiving a written notice of the occurrence of a death, accompanied by a medical certificate as is before provided by this Act, shall forthwith, or as soon after as he is required, give, without fee or reward, either to the person giving information concerning the death or sending the requisition or notice, or to the undertaker or other person having charge of the funeral of the deceased, a certificate as set forth in Form D., Schedule 1, or as near thereto as may be, under his hand that he has registered or received notice of the death, as the case may be.

Every such order of the coroner and certificate of the registrar shall be delivered to the person who buries or performs any funeral or religious service for the burial of the body of the deceased; and any person to whom such order or certificate was given by the coroner or registrar who fails so to deliver or cause to be delivered the same shall be liable to a penalty not exceeding forty shillings.

The person who buries or performs any funeral or religious service for the burial of any dead body, as to which no order or certificate under this section is delivered to him, shall, within seven days after the burial, give notice thereof in writing to the registrar or Registrar General, and if he fail so to do shall be liable to a penalty not exceeding ten pounds: Provided that such notice may be comprised in and form part of the returns which the clerk, or secretary, or registrar to every burial board and cemetery company, or other authority having charge of any burial ground, is required to make in accordance with the provisions of the one hundred and ninety-first section of the Public Health (Ireland) Act, 1878, as amended by the Public Health (Ireland) Amendment Act, 1879.

41 & 42 Vict. c. 52. 42 & 43 Vict. c. 57.

Burial of deceased children as still-born.

18. A person shall not wilfully bury or procure to be buried the body of any deceased child as if it were still-born.

A person who has control over or ordinarily buries bodies in any burial ground shall not permit to be buried in such burial ground the body of any deceased child as if it were still-born, and shall not permit to be buried or bury in such burial ground any still-born child before there is delivered to him either—

(*a.*) A written certificate that such child was not born alive, signed by a registered medical practitioner who was in attendance at the birth or has examined the body of such child; or

(*b.*) A declaration signed in the presence of the person giving permission for such burial by some person who would, if the

child had been born alive, have been required by this Act to give information concerning the birth, or by the person to whom such permission is given, to the effect that no registered medical practitioner was present at the birth, or that his certificate cannot be obtained, and that the child was not born alive; or

(*c.*) If there has been an inquest, an order of the coroner.

Any person who acts in contravention of this section shall be liable to a penalty not exceeding ten pounds.

Notice where coffin contains more than one body.

19. Where there is in the coffin in which any deceased person is brought for burial the body of any other deceased person, or the body of any still-born child, the undertaker or other person who has charge of the funeral shall deliver to the person who buries or performs any funeral or religious service for the burial of such body or bodies, notice in writing signed by such undertaker or other person, and stating to the best of his knowledge and belief with respect to each such body the following particulars:

(*a.*) If the body be the body of a deceased person the name, sex, and place of abode of the said deceased person;

(*b.*) If the body has been found exposed, and the name and place of abode are unknown, the fact of the body having been so found and of the said particulars being unknown; and

(*c.*) If the body be that of a deceased child without a name, or a still-born child, the name and place of abode of the father, or, if it is illegitimate, of the mother of such child.

Such notice in writing shall, within five days from the day of burial, be forwarded by the person who receives same to the registrar of the district in which the deceased died or to the Registrar General, as the Local Government Board for Ireland may from time to time direct.

Every person who fails to comply with the requirements of this section shall be liable to a penalty not exceeding ten pounds.

Certificates of Cause of Death.

Regulations as to certificates of cause of death.

20. With respect to certificates of the cause of death the following provisions shall have effect:

(1.) The Registrar General shall from time to time furnish to every registrar printed forms of certificates of cause of death by registered medical practitioners, and every registrar shall furnish such forms gratis to any registered medical practitioner residing or practising in such registrar's district:

(2.) In case of the death of any person who has been attended during his last illness by a registered medical practitioner, that practitioner shall sign and give to some person required by this Act to give information concerning the death a certificate stating to the best of his knowledge and belief the cause of death, and such person shall deliver or cause to be delivered that certificate to the registrar, and the cause of death as stated in that certificate shall be entered in the register:

(3.) Where an inquest is held on the body of any deceased person a medical certificate of the cause of death need not be given to the registrar, but the certificate of the finding of the jury furnished by the coroner shall be sufficient.

If any person to whom a medical certificate is given by a registered medical practitioner in pursuance of this section shall fail to deliver or cause to be delivered that certificate to the registrar within five days of its receipt, he shall be liable to a penalty not exceeding forty shillings.

Superintendent Registrars and Registrars.

Assistant registrar to be appointed

21. Every superintendent registrar and registrar shall, subject to the approval of the Registrar General, appoint, by writing under his hand, a fit person to act with him as assistant registrar; and every such assistant superintendent registrar or assistant registrar, while so acting, shall, subject to the control of the superintendent registrar or registrar, have all the powers, and perform all the duties, and be subject to all the penalties herein declared concerning superintendent registrars and registrars respectively; and every superintendent registrar or registrar shall be civilly responsible for the acts and omissions of his assistant.

From and after the commencement of this Act every deputy superintendent registrar and deputy registrar shall be, and be styled, assistant superintendent registrar, or assistant registrar, as the case may be, but nothing in this Act shall affect the rights or positions of existing deputy superintendent registrars or deputy registrars.

Every such assistant shall hold his appointment during the pleasure of the superintendent registrar or registrar by whom he is appointed, but shall be removable from his office by the Registrar General.

Interim registrars.

22. If any superintendent registrar dies, resigns, or otherwise ceases to hold his office, his assistant, if any, and if none, such person as the Registrar General may appoint, shall be interim superintendent registrar.

Every interim superintendent registrar shall act as superintendent registrar, and have all the powers, and perform all the duties, and be subject to all the obligations of a superintendent registrar until another is duly appointed.

The provisions of this section shall apply to a registrar in like manner as if it were enacted with the substitution of the word registrar for superintendent registrar.

If a registrar for any district dies, resigns, or otherwise ceases to hold his office, and there is no interim registrar, then the superintendent registrar shall, when so required by the Registrar General, appoint an interim registrar for such district.

Fees of superintendent registrars and registrars.

23. Every superintendent registrar and registrar respectively shall be entitled to the fees specified in the Second Schedule to this Act, and every such fee shall be paid to him by the persons and on the occasions pointed out in such schedule, and may be recovered as a debt due to him, and, subject to the prescribed rules, he may refuse to comply with any application voluntarily made to him until the fee is paid.

Certificates of birth having been registered.

24. A registrar shall, upon demand made at the time of registering any birth by the person giving the information concerning the birth, and upon payment of a fee not exceeding threepence, give to such person a certificate under his hand, in the prescribed form (E. in First Schedule), of having registered that birth.

Supply of forms and making of indexes.

25. The Registrar General shall supply to every superintendent registrar suitable forms wherein to make indexes of the register books in his office, and such superintendent registrar shall cause such indexes to be made in such form and manner as may from time to time be directed by the Registrar General, and to be kept with the other records of his office.

All such indexes, whether made before or after the commencement of this Act, shall be kept by the superintendent registrar with the records of his office, and shall be delivered with the same to his successor in office, as directed by the principal Act.

Subject to such regulations as shall be made from time to time by the Registrar General with the approval of the Lord Lieutenant, every person shall be entitled at all reasonable times to search the said indexes, and also the register books, and to have a certified copy of any entry or entries in any register book, under the hand of the superintendent registrar or registrar, as the case may be, who shall have the custody of the same for the time being, on payment in each case of the appointed fee, in addition to the stamp duty of one penny imposed by the Act of the session held in the thirty-third and thirty-fourth years of the reign of Her present Majesty, chapter ninety-seven.

Penalty on registrar for refusal or omission to register, or to forward declaration, or on persons having custody of books for loss or injury thereto.

26. Every registrar who refuses, or, without reasonable cause, omits to register any birth or death or particulars concerning which information has been tendered to him by an informant, and which he ought to register, or neglects to forward to the registrar of another district the declaration required by section six of this Act, and every person having the custody of any register book of births and deaths who carelessly loses or injures or allows the injury of the same, shall be liable to a penalty not exceeding fifty pounds.

Correction of Errors.

Correction of errors in registers of births and deaths.

27. With regard to the correction of errors in registers of births and deaths it shall be enacted as follows:

(1.) No alteration in any such register shall be made except as authorised by this Act.

(2.) Any clerical errors, whether they occurred before or after the commencement of this Act, which may from time to time be discovered in any such register may be corrected by any person authorised in that behalf by the Registrar General, subject to the prescribed rules.

(3.) An error of fact or substance in any such register may be corrected by entry in the margin (without any alteration of the original entry) by the officer having the custody of the register upon payment of the appointed fee, and upon production to him by the person requiring such error to be corrected of a statutory declaration (Form C., Schedule Three), setting forth the nature of the error and the true facts of the case, and made by one or more persons required

by this Act to give information concerning the birth or death with reference to which the error has been made, or in default of such persons, then by two credible persons having knowledge of the truth of the case; and it shall be the duty of the registrar, on becoming aware of any error in fact or substance, to send a requisition to the informant requiring him to attend and correct same.

(4.) Where an error of fact or substance (other than an error relating to the cause of death) occurs in the information given by a coroner's certificate concerning a dead body upon which he has held an inquest, the coroner, if satisfied by evidence on oath or statutory declaration that such error exists, may certify under his hand (Form D., Schedule Three,) to the officer having the custody of the register in which such information is entered the nature of the error and the true facts of the case as ascertained by him on such evidence, and the error may thereupon be corrected by such officer in the register, by entering in the margin (without any alteration of the original entry) the facts as so certified by the coroner, and such declaration or certificate shall accompany the quarterly certified copies.

And whenever such correction shall have been made in any entry of birth or death subsequently to the transmission to the General Register Office of the return of certified copies containing such entry, such declaration or certificate of coroner shall be forthwith sent through the post office to the Registrar General, who shall cause such correction to be made in the certified copy, and such addition shall be held to be good as if part of the original entry.

Miscellaneous.

Register when not evidence.

28. An entry, or certified copy of an entry, of a birth or death in a register under the principal Act, or in a certified copy of such a register, shall not be evidence of such birth or death, unless such entry either purports to be signed by some person professing to be the informant, and to be such a person as is required by law at the date of such entry to give to the registrar information concerning such birth or death, or purports to be made upon a certificate from a coroner, or in pursuance of the provisions of this Act with respect to the registration of births and deaths at sea, or in pursuance of section six of this Act.

When more than three months have intervened between the day of the birth and the day of the registration of the birth of any child, the entry or certified copy of the entry made after the commencement of this Act of the birth of such child in a register under the principal Act, or in a certified copy of such a register, shall not be evidence of such birth, unless such entry purports,—

(*a.*) If it appear that not more than twelve months have so intervened, to contain a marginal note that a statutory declaration has been made by a properly qualified informant;

(*b.*) If more than twelve months have so intervened, to have been made with the authority of the Registrar General, and in accordance with the prescribed rules.

Where more than twelve months have intervened between the day of a death or the finding of a dead body and the day of the registration of the death or the finding of such body, the entry or certified copy of the entry made after the commencement of this Act of the death in a register under the principal Act, or in a certified copy of such register, shall not be evidence of such death, unless such entry purports to have been made with the authority of the Registrar General, and in accordance with the prescribed rules.

Penalty for not giving information, complying with requisition, &c.

29. Any person required by the principal Act, or this Act, to give information concerning any birth or death, or any living new-born child, or any dead body, who shall neglect or refuse to give such information, or shall wilfully refuse to answer any question put to him by the registrar, relating to the particulars required to be registered concerning such birth or death, or shall fail to comply with any requisition of the registrar made in pursuance of the principal Act or this Act, and every person who shall refuse or fail, without reasonable excuse, to give or send any certificate in accordance with the provisions of the principal Act or this Act, shall be liable to a penalty not exceeding forty shillings for each offence; and the parent of any child who fails to give information concerning the birth of such child as required by the principal Act or this Act shall be liable to a like penalty; and a person required by the principal Act or this Act to give information concerning a death in the first instance, and not merely in default of some other person, shall, if such information as is required by the principal Act or this Act be not duly given, be liable to the same penalty.

Penalty for false statements, &c.

30. Any person who commits any of the following offences; that is to say,

(1.) Wilfully makes any false answer to any question put to him by a registrar relating to the particulars required to be registered concerning any birth or death, or wilfully gives to a registrar any false information concerning any birth or death, or the cause of any death; or

(2.) Wilfully makes any false certificate or declaration under or for the purposes of this Act, or forges or falsifies any such certificate or declaration, or any order under this Act, or, knowing any such certificate, declaration, or order to be false or forged, uses the same as true, or gives or sends the same as true, to any person; or

(3.) Wilfully makes, gives, or uses any false statement or representation as to a child born alive having been still-born, or as to the body of a deceased person or a still-born child in any coffin, or falsely pretends that any child born alive was still-born; or

(4.) Makes any false statement with intent to have the same entered in any register of births or deaths,

shall for each offence be liable on summary conviction to a penalty not exceeding ten pounds, and on conviction on indictment to fine, or to imprisonment, with or without hard labour, for a term not exceeding two years, or to penal servitude for a term not exceeding seven years.

Sending certificates, &c. by post.

31. All notices, informations, declarations, certificates, requisitions, returns, and other documents, required or authorised by this Act

to be delivered, sent, or given to the Registrar General, a superintendent registrar, or a registrar, or by a registrar to a person who is required to give information concerning any birth or death, or who gives notice of any death, may be sent by post in a prepaid letter, and the date at which they would be delivered to the person to whom they are sent in the ordinary course of post shall be deemed to be the date at which they are received; and in proving such sending it shall be sufficient to prove that the letter was prepaid, properly addressed, and put into the post.

Explanation of s. 3. of 26 Vict. c. 11.

32. In the principal Act and this Act—

The term "general search" shall mean a search during any number of successive hours not exceeding six, without stating the object of the search; and

The term "particular search" shall mean a search over any period not exceeding five years for any given entry.

Use of forms.

33. The forms in the First Schedule to this Act, or forms as nearly resembling the same as circumstances admit, shall be used in all cases in which they are applicable, and when so used shall be valid in law.

Power of Lord Lieutenant and Registrar General to alter forms in schedules under 26 Vict. c. 11., and make regulations.

34. It shall be lawful for the Lord Lieutenant or the Registrar General, with the consent of the Lord Lieutenant, by order, to alter from time to time all or any of the forms contained in the schedules to the principal Act and this Act, or in any order under this section, in such manner as may appear to them best for carrying into effect the principal Act, or to prescribe new forms for that purpose, and from time to time to make regulations for prescribing any matters authorised by this Act to be prescribed, and to revoke and alter such regulations.

Any order made in pursuance of this section shall be published in the Dublin Gazette, and shall be laid before both Houses of Parliament, if Parliament is sitting, within fourteen days after the issue of the same, or if Parliament is not then sitting, within fourteen days after the commencement of the then next session.

Every form when altered in pursuance of this section shall have the same effect as if it had been contained in a schedule to the principal Act or this Act, as the case may be, and every regulation made in pursuance of this section shall, while in force, have the same effect as if it were enacted in this Act.

Recovery of penalties.

35. All fines and forfeitures imposed by the principal Act and all penalties imposed by this Act may, unless otherwise directed, be recovered in a summary manner as laid down in section sixty-five of the principal Act; that is to say, with respect to the police district of Dublin metropolis, subject and according to the provisions of any Act regulating the powers and duties of justices of the peace for such district, or of the police of such district; and with respect to other parts of Ireland, before a justice or justices of the peace sitting in petty sessions, subject and according to the provisions of the Petty Sessions (Ireland) Act, 1851, and any Act amending the same.

14 & 15 Vict. c. 93.

Time for prosecution of offence.

36. A prosecution or indictment for an offence under this Act shall be commenced at any time within three years after the commission of such offence.

Particulars required to be registered concerning birth or death.

37. The particulars required to be registered concerning a birth or death shall be the particulars specified in the forms in Schedules A. and B. respectively to the principal Act.

Interpretation.

38. In this Act, if not inconsistent with the context,—

The term "principal Act" means the Act of the session of the twenty-sixth year of the reign of Her Majesty, chapter eleven:

The term "public institution" means a prison, lock-up, workhouse, barracks, lunatic asylum, hospital, and any prescribed public, religious, or charitable institution:

The term "house" includes a public institution as above defined:

The term "occupier" includes the governor, keeper, master, matron, superintendent, or other chief resident officer of every public institution, and where a house is let in separate apartments or lodgings includes any person residing in such house who is the person under whom such lodgings or separate apartments are immediately held, or his agent, and by such term shall all the persons above mentioned be described when acting as informants:

The term "relative" includes a relative by marriage:

The term "prescribed" means prescribed by regulations made from time to time in pursuance of section eleven of the principal Act or of this Act:

The term "appointed fee" means the fee specified in the Second Schedule to this Act:

The term "guardians" includes any body of persons performing the functions of guardians within the meaning of the Acts relating to the relief of the poor.

Definition of registrar and superintendent registrar.

39. Where reference is made in this Act to a registrar or superintendent registrar in connexion with any birth or death or other event, or any register, such reference shall (unless the contrary be expressed) be deemed to be made to the registrar who is the registrar for the district in which such birth or death or other event took place, or who keeps the register in which the birth or death or other event is or is required to be registered, or who keeps the register referred to, and to the superintendent registrar who superintends such registrar as aforesaid.

Commencement of Act.

40. This Act shall not come into operation until the first day of January one thousand eight hundred and eighty-one, which day is referred to in this Act as the commencement of this Act.

Extent of Act.

41. This Act, save as is herein otherwise expressly provided, shall extend only to Ireland.

Construction of Act.

42. This Act shall, so far as is consistent with the tenor thereof, be construed as one with so much as is unrepealed of the principal Act; and that Act, together with this Act, may be cited as the Births and Deaths Registration Acts (Ireland), 1863 to 1880.

Short title.

43. This Act may be cited as the Births and Deaths Registration Act (Ireland), 1880.

Repeal.

Repeal.

44. The Act specified in the Fourth Schedule to this Act is hereby repealed, from and after the commencement of this Act, to the extent specified in the third column of that schedule.

Provided that this repeal shall not affect—

(*a.*) Anything duly done or suffered under any enactment hereby repealed, or the proof of any past act or thing; or,

(*b.*) Any right, privilege, obligation, or liability acquired, accrued, or incurred under any enactment hereby repealed; or,

(*c.*) Any penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment hereby repealed; or,

(*d.*) Any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture, or punishment as aforesaid: and any such investigation, legal proceeding, and remedy may be carried on as if this Act had not passed.

SCHEDULES.

FIRST SCHEDULE. Section 33.

FORM A. Section 8.

FORM CERTIFYING NAME GIVEN IN BAPTISM.

I, , of , in the county of , do hereby certify that on the 18 I baptized by the name of , a male child produced to me by as the of , and declared by the said to have been born at , in the county of on the 18 .

Witness my hand this 18 .

FORM B. Section 8.

FORM CERTIFYING NAME GIVEN *NOT* IN BAPTISM.

I, , do hereby certify that the male child born on the , at , in the county of , to and his wife, and registered in the district of on the 18 , has (without being baptized) received the name of

Witness my hand this 18 .

}
} of

FORM C.

FORM FOR ALTERING NAME ENTERED IN REGISTER.

I, , do certify that the male child born on the day of 18 , at in the county of , to and his wife, and registered in the district of on the day of 18 , has since had (*his or her*) name altered to .

Witness my hand this day of 18 .

}
} of

FORM D. Section 17.

FORM CERTIFYING INFORMATION OF DEATH GIVEN TO REGISTRAR.

I certify that I have this day of 18 (*registered the death or received notice of the death*) of , said to have died the day of 18 , at

Witness my hand this day of 18 .

Registrar.

District

The blanks and the words in italics to be filled in according to the facts.

Section 24.

FORM E.

FORM CERTIFYING THAT BIRTH HAS BEEN REGISTERED.

I certify that I have this day of 18 registered the birth of , a (*male or female*) child, at entry No. , said to have been born at on the day of 18 .

Witness my hand this day of 18 .

Registrar.

District

The blanks and words in italics to be filled in according to the facts.

Section 23.

SECOND SCHEDULE.

Fees to Registrars and Superintendent Registrars.

Upon the registration of a birth when the child is more than three months old, if it is not more than twelve months old, to the registrar (unless the delay is occasioned by his failure to issue a requisition, or otherwise by his default) two shillings and sixpence, and if it is more than twelve months old, and is registered with the authority of the Registrar General, to registrar (unless the delay is occasioned by his failure to issue a requisition, or otherwise by his default) five shillings, to be paid by the informant or declarant.

Upon the registration of a death with the authority of the Registrar General after the expiration of twelve months, to the registrar (unless the delay is occasioned by his failure to issue a requisition, or otherwise by his default) five shillings, to be paid by the informant or declarant.

For taking, attesting, and transmitting a declaration made by an informant respecting a birth which occurred in another district, to the registrar attesting the declaration two shillings, to be paid by the informant.

For entering the baptismal or other name of child upon certificate produced after registry of birth, to superintendent registrar or registrar one shilling, to be paid by the person requiring the name to be entered.

Correction of error of fact or substance in register, to superintendent registrar or registrar two shillings and sixpence, to be paid by the person requiring the error to be corrected.

For every search, to the superintendent registrar, to be paid by the applicant for the search, if it is a general search, five shillings, if it is a particular search, one shilling.

For a certified copy of any entry given by the superintendent registrar, two shillings and sixpence to the superintendent registrar, to be paid by the applicant.

For every search, to the registrar, to be paid by the applicant for the search, one shilling.

For a certified copy of any entry given by the registrar, two shillings and sixpence to the registrar, to be paid by the applicant.

THIRD SCHEDULE.

Section 5.

FORM A.

REGISTRATION OF BIRTHS AND DEATHS IN IRELAND.

Declaration, in case of Registration of Birth, to be made by a qualified Informant before a Justice of the Peace.

Superintendent Registrar's District,
Registrar's District,

[a] Here insert name of person making declaration.
[b] Here insert the "qualification" of the "informant" in the following words: "father," "mother."

I,[a] , being[b] of the child named , do solemnly and sincerely declare, according to the best of my knowledge and belief, that the said child was born on the day of 18 at , and is of the sex, that the name and surname of the father of the said child are , and his dwelling place is , that the name and surname of the mother of the said child are , that her maiden surname

is , and that the rank or profession of the father of the said child is that of . "guardian," or "present at birth," &c.

Signature of person making declaration,

Declared before me this day of 18 .

Justice of the Peace for the County of

N.B.—This declaration is to be made in all cases of birth registered after three months, and not after twelve months, following the birth.

FORM B.

Section 6.

REGISTRATION OF BIRTHS AND DEATHS IN IRELAND.

Declaration, in case of Registration of Birth, to be made by a qualified Informant who has left the District in which a Birth occurred before it had been registered.

Superintendent Registrar's District,[a]
Registrar's District,[a]

I,[b] , formerly of , and now residing at , being[c] of the child named , do solemnly and sincerely declare, according to the best of my knowledge and belief, that the said child was born on the day of 18 , at in the district of , and is of the sex, that the name and surname of the father of the said child are and his dwelling place is , that the name and surname of the mother of the said child are , and that her maiden surname is , and that the rank or profession of the father of the said child is that of ; and I also solemnly and sincerely declare that, having left the district in which the above birth occurred, I am now desirous that it should be registered in accordance with the provisions of the sixth section of the Births and Deaths Registration Act (Ireland), 1880.

[a] Here insert the name of the district in which the birth occurred.

[b] Here insert name of person making declaration.

[c] Here insert the "qualification" of the "informant" in the following words: "father," "mother," "guardian," or "present at birth," &c.

Signature of person making declaration,

Declared before me this day of 18 .

Registrar for the District of .

This declaration is to be forwarded to the registrar of the district in which the birth took place by the registrar of the district before whom the declaration is made.

FORM C.

Section 27.

REGISTRATION OF BIRTHS AND DEATHS IN IRELAND.

Statutory Declaration, in case of error of fact or substance in a Register of Births or Deaths, to be made by a qualified Informant before a Justice of the Peace.

Superintendent Registrar's District,
Registrar's District,

I , being of the person whose was entered on the day of 18 , at No. in the register of of the above district, do solemnly and sincerely declare, according to the best of my knowledge and belief, that it is erroneously stated that[a] , and that instead thereof it should be stated that[b]

[a] Here state the incorrect particulars as given in entry in registry.

[b] Here state the correct particulars which should be added to the entry.

Signature of party making declaration,

Declared before me this day of 18 .

Justice of the Peace for the County of

Section 27.

FORM D.

REGISTRATION OF BIRTHS AND DEATHS IN IRELAND.

Certificate in case of error of fact or substance (other than an error relating to cause of Death) in a Coroner's Certificate concerning a dead body, to be signed by the Coroner.

Superintendent Registrar's District,
Registrar's District,

I, , coroner for the county of , do hereby certify that in the certificate signed by me respecting the dead body of , of , on which an inquest was held on the day , 18 , it was incorrectly stated that[a] , whereas it should have been stated that[b] as has been proved to my satisfaction by the

[a] Here state particulars as incorrectly given in the certificate of finding of jury.

[b] Here state the correct particulars which should be added to the entry.

Certified by me

Coroner for the County of

this day of 18 .

Section 44.

FOURTH SCHEDULE.

A description or citation of a portion of an Act is inclusive of the words, section, or other part first or last mentioned, or otherwise referred to as forming the beginning or as forming the end of the portion comprised in the description or citation.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
26 Vict. c. 11. -	An Act for the Registration of Births and Deaths in Ireland. (20th April 1863.)	Preliminary to Act, from the words "general search" to "stating objects of search." Section twenty-six, from the words "in case of the death" to end of section. Sections thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, thirty-seven, thirty-eight, forty-four, forty-six, fifty-one, and fifty-five.

CHAPTER 14.

An Act to amend the Relief of Distress (Ireland) Act, 1880; and for other purposes relating thereto.

[2nd August 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Relief of Distress (Ireland) Amendment Act, 1880.

Amendment of 43 Vict. c. 4.

2. Whereas by the seventeenth section of the Relief of Distress (Ireland) Act, 1880, it is enacted that the Commissioners of Church Temporalities in Ireland shall advance to the Commissioners of Public Works, out of any moneys at their disposal or which they may raise on the security of their annual income, such sum or sums not exceeding in the whole the sum of seven hundred and fifty thousand pounds as the Commissioners of the Treasury

may from time to time direct, and whereas the said limited sum has been found insufficient for the purposes of the Act: And whereas it is desirable to enable the Commissioners of Public Works on the recommendation of the Local Government Board to advance moneys by way of grant to the board of guardians in any union authorised to give out-door relief under section three of the Relief of Distress (Ireland) Act, 1880, subject to the restrictions and conditions herein-after set forth : 43 Vict. c. 4.

Therefore, the seventeenth section of the said Act shall be construed as if the words one million five hundred thousand pounds were therein substituted for the words seven hundred and fifty thousand pounds: And with the view of facilitating the raising of the said increased sum, the Commissioners for the Reduction of the National Debt and the Commissioners of Church Temporalities may from time to time vary the terms for the repayment of any loan made or to be made by the Commissioners for the Reduction of the National Debt, and the security for such loan: And the Treasury may, if they think fit, from time to time continue their guarantee to the loan and security varied as aforesaid.

The Commissioners of Public Works in Ireland may from time to time on the recommendation of the Local Government Board grant to the board of guardians in any union authorised to give out-door relief under the third section of the Relief of Distress (Ireland) Act, 1880, out of the said sum of one million five hundred thousand pounds, such moneys as the Local Government Board may find necessary, having regard to the financial condition of such union and the pressure of distress within its limits, to aid in giving out-door relief in such union: Provided that the entire sum to be so granted shall not exceed two hundred thousand pounds. 43 Vict. c. 4.

3. The Commissioners of Public Works may, if they think fit, from time to time, with the consent of the Treasury, out of any moneys placed at their disposal by Parliament for the making of loans or grants, apply such sums not exceeding in all the sum of forty-five thousand pounds as the Treasury may sanction for the purposes of the Fishery Piers Act, to be expended in the manner therein mentioned, but subject to the conditions of this Act. Powers of Board of Works. 9 & 10 Vict. c. 3.

Provided that the power conferred upon the Commissioners by this section shall only be exercised with reference to works for which an application by memorial under the Fishery Piers Act shall have been made before the passing of this Act or for which an application by memorial shall be made after the passing of this Act and before the thirtieth day of September one thousand eight hundred and eighty. 9 & 10 Vict. c. 3.

4. When any person interested in the execution of any work which might be executed under the Fishery Piers Act pays to the Commissioners of Public Works one-fourth part of the cost of such work as estimated by the Commissioners, they may, with the consent of the Treasury, publish in the Dublin Gazette or otherwise, as they shall think fit, a notice of their intention to undertake such work, which notice shall be instead of, and shall have all the force and effect of the final notice mentioned in the sixteenth section of the Fishery Piers Act. Terms upon which Commissioners may undertake works. 9 & 10 Vict. c. 3. 9 & 10 Vict. c. 3.

Before publishing such notice the Commissioners may, if they think fit, do any matter or thing, and shall have and may if they think fit exercise any right, power, or authority in connexion with such work which they might do or would have with reference to any of the proceedings preliminary to the publication of the final notice mentioned in the Fishery Piers Act if the work were undertaken in strict compliance with the said Act.

9 & 10 Vict. c. 3.

9 & 10 Vict. c. 3.

The provisions contained in the following sections of the Fishery Piers Act, that is to say, section four, sub-section four, section five, and sections ten to fifteen, both included, relative to proceedings preliminary to the publication of such notice, shall not apply to any such work.

Power to undertake works.

5. At any time after the publication by the Commissioners of Public Works of any such notice as is mentioned in this Act the Commissioners may commence and proceed with the works proposed to be executed and to which such notice relates.

The Commissioners may, if they think fit, do any matter or thing, and shall have and may if they think fit exercise any right, power, or authority with reference to such work, which they might do or would have if the work were undertaken in strict compliance with the Fishery Piers Act, and all the enactments contained in that Act, save so far as they are modified by this Act, shall apply as nearly as may be with reference to any such work.

9 & 10 Vict. c. 3.

Management and maintenance of works when constructed. 9 & 10 Vict. c. 3. 9 & 10 Vict. c. 3.

6. When such work has been constructed, all the provisions of the Fishery Piers Act and of the Act of the session of Parliament held in the sixteenth and seventeenth years of the reign of Her present Majesty, chapter one hundred and thirty-six, as amended by any Act or Acts, shall apply to such work as if it was a pier constructed in strict compliance with the Fishery Piers Act.

Amendment of terms of loans to boards of guardians.

7. The fourth and fifth sections of the Relief of Distress (Ireland) Act, 1880, shall be amended as follows; (that is to say,)

43 Vict. c. 4.

(1.) The term for which money may be borrowed by the board of guardians of any union authorised to give out-door relief under the third section of the Relief of Distress (Ireland) Act, 1880, shall be extended to twelve years. The rate of interest at which the Commissioners of Public Works may lend to any such board of guardians shall be reduced to one per centum per annum; and, in the case of any loan by the Commissioners of Public Works to any such board of guardians, the payment of the first instalment payable in respect of such loan may, with the consent of the Treasury, be postponed for any period not exceeding two years from the making of the loan, and no interest shall be charged on such loan during any such period of postponement of payment of the first instalment:

(2.) The board of guardians of any union authorised as aforesaid, and which has contracted any loan for the purpose of giving out-door relief under the provisions of the said Act, may borrow money under the provisions of this section to pay off such loan:

(3.) So much as may be necessary of the said sum of one million five hundred thousand pounds payable by the Commis-

sioners of Church Temporalities to the Commissioners of Public Works shall be applied by the Commissioners of Public Works in making good any advance by way of loan which they may make to a board of guardians under the authority of the Relief of Distress (Ireland) Act, 1880, as amended by this Act. 43 Vict. c. 4.

The provisions of the nineteenth section of the Relief of Distress (Ireland) Act, 1880, shall apply to the repayment of all amounts advanced as last aforesaid by way of loan to board of guardians as fully as if such advances had been specified in that section. 43 Vict. c. 4.

Funds for preliminary expenses of loans.

8. In addition to the sum of five thousand pounds which it is provided by the fifteenth section of the Act of the session of Parliament held in the tenth and eleventh years of the reign of Her present Majesty, chapter thirty-two, may be advanced by the Treasury to the Commissioners of Public Works in any one year, to be applied by them in making the necessary survey, inspection, and investigation, and in taking all other proceedings preliminary to making any loan or advance as therein mentioned, the Commissioners of Public Works may, at any time before the thirty-first day of March next after the passing of this Act, with the consent of the Treasury, out of any moneys placed at their disposal by Parliament for the making of loans, apply the further sum of five thousand pounds, or such other sum as the Treasury may from time to time deem necessary, for defraying the expenses mentioned in the said section.

Grant of out-door relief.

9. The Local Government Board shall, up to the first day of March one thousand eight hundred and eighty-one, be entitled to authorize the grant of out-door relief in food and fuel, or either, by order for the time and subject to the power of revocation stated in section three of the Relief of Distress (Ireland) Act, 1880, and the said section three shall be read and construed in all respects as if the said first day of March one thousand eight hundred and eighty-one had been there inserted instead of the thirty-first day of December one thousand eight hundred and eighty. 43 Vict. c. 4.

Definition of improvements under s. 4. of 33 & 34 Vict. c. 46.

10. Whenever by any award or otherwise the rent of any tenant shall be increased by reason or in respect of any works executed on his holding under the Relief of Distress (Ireland) Act, 1880, then, and in every such case, the works so executed shall, so far as such increase of rent shall exceed the rate of two and a half per centum per annum interest on the capital expended in the execution of the said works, and shall be paid by such tenant or his successor in title, be deemed to be improvements made by such tenant within the meaning of the fourth section of the Landlord and Tenant (Ireland) Act, 1870. 43 Vict. c. 4. 33 & 34 Vict. c. 46.

But the court in awarding compensation, if any, to such tenant in respect of such improvements shall, in reduction of the claim of the tenant, take into consideration the time during which such tenant may have enjoyed the advantage of such improvements, also the rent at which such holding has been held, and any benefits which such tenant may have received from his landlord in consideration, expressly or impliedly, of the improvements so made.

Postponement of making special rate

11. At any time before the making by the board of guardians of any union of either of the special rates which the guardians are

under 43 Vict. c. 1.

authorised to make under the provisions of the seventh section of the Seed Supply (Ireland) Act, 1880, the Local Government Board, if satisfied by the representations made to them by the board of guardians or otherwise that it is expedient and necessary to do so, may, by order, authorise, or, if they think fit, may require the board of guardians to postpone the making of such rate for one year, and the board of guardians shall postpone the making of such rate accordingly.

Such order may be made with reference to the whole of any union, or with reference to any electoral division in the union.

Whenever any such postponement of the making of a special rate takes place in any union or electoral division, the payment of the amount of the instalment due in respect of the loan to such union or electoral division, and payable by the board of guardians of the union to the Commissioners of Public Works next after the issuing of such order, in accordance with the provisions of the fourth section of the said Act, shall likewise be postponed for the period of one year.

Guardians to be at liberty to sell seed sufficient for two acres.

12. In case where the guardians of any union shall have sold to the occupier of any land valued at not more than fifteen pounds a quantity of seed potatoes or other seeds sufficient to sow two acres of land statute measure, and that the total cost of such seed shall not have exceeded the sum of five pounds, the Local Government Board may, if they think fit, sanction the payment by the Board of Public Works of the seed so sold as aforesaid, notwithstanding the provisions of the sixth section of the Seeds Supply Act, 1880.

43 Vict. c. 1.

Railway and other loans.

13. The Commissioners of Public Works may, if they think fit, with the consent of the Treasury, out of any moneys placed at their disposal by Parliament for the making of loans, make loans to railway and other public companies, to the trustees of canal and river navigations, and to harbour commissioners, now or hereafter to be incorporated or constituted as the case may be, having borrowing powers, and in favour of which any such guarantee as is hereinafter mentioned has been given; and also to the trustees of drainage districts appointed and constituted under the provisions of the Act of the fifth and sixth years of Her present Majesty, chapter eighty-nine, and the Acts amending the same; at such rate of interest as the Treasury have fixed for loans to which section two of the Public Works Loans Act, 1879, applies, or may from time to time fix in pursuance of that section, and otherwise upon the same terms and conditions as apply to loans made by the said Commissioners for the like purposes under the Act of the session of Parliament of the first and second years of the reign of His late Majesty King William the Fourth, chapter thirty-three, entitled "An Act for the Extension and Promotion of Public Works in "Ireland," and the Acts amending the same: Provided, that no loan under this section and the following section shall be made to any railway company or tramway company, or to the trustees of any canal and river navigation, other than those mentioned in the schedule to this Act.

42 & 43 Vict. c. 77.

Guarantees by presentment sessions.

14. For the purpose of enabling any barony or baronies to give a guarantee in favour of any such railway or other public company, or trustees of any canal or river navigation, the Lord Lieutenant may,

from time to time, if he thinks fit, in exercise of the power conferred upon him by the Relief of Distress (Ireland) Act, 1880, convene extraordinary presentment sessions for any barony, and may, by instructions to the justices and the associated cesspayers assembled at such sessions, authorise and empower them by presentment to charge the barony, by way of guarantee, with the repayment of any principal sum, with interest, thereafter to be borrowed by any such company or trustees, upon such conditions as the Lord Lieutenant, with the consent of the Treasury, may prescribe. 43 Vict. c. 4.

The baronial presentment sessions may agree with the company or trustees as to the mode in which the company or trustees contracting the loan shall repay or secure to the barony any sums paid by the barony on account of such loan, with interest thereon.

Such security may be taken on behalf of the barony by the secretary of the grand jury of the county.

For the purpose of taking such security, the person holding the office of secretary of the grand jury of the county shall be a corporation sole, and shall have perpetual succession, with a capacity to acquire and hold lands, Government securities, shares in any public company, securities for money, and real and personal property of every description, to sue and be sued, using an official seal, to enter into engagements binding on himself and his successors in office, and to do all other acts necessary or expedient to be done in the execution of this Act.

Provision may be made by the Lord Lieutenant, with the consent of the Treasury, in any such instructions for all matters and things, whether of the same nature as those above mentioned or different, which appear to the Lord Lieutenant to be necessary or expedient for the purposes of such presentments.

So much of the provisions of the eleventh section of the Relief of Distress (Ireland) Act, 1880, as relates to the powers of the Lord Lieutenant, and to the instructions issued by him, and also the provisions of the twelfth, fourteenth, fifteenth, and sixteenth sections of the said Act, shall apply to all presentments made at any extraordinary presentment sessions convened in accordance with this Act. 43 Vict. c. 4.

For the purposes of this section only, the power of convening extraordinary meetings of the baronial presentment sessions of any barony vested in the Lord Lieutenant may be exercised by the Lord Lieutenant at any time before the thirty-first day of December one thousand eight hundred and eighty-one.

Supplementary provisions as to presentments.

15. The Commissioners of Public Works shall, from time to time, for the purpose of enforcing any presentment made by the baronial presentment sessions of any barony charging the barony with any sum according to the provisions of this Act, make out, before each assizes, a certificate for each county in which such presentment has been made, specifying the amount then properly chargeable upon the barony under such presentment, and shall transmit the certificate to the secretary of the grand jury, to be laid before the grand jury, and thereupon the grand jury shall, without any previous application to presentment sessions, make a presentment for the amount specified in such certificate as payable by such barony, or, in default of such presentment, the amount shall be raised off the barony by an order of the judge of assize, which order shall

have the force of a presentment. The amounts raised under such presentment shall be paid to the Commissioners of Public Works in such manner as the Treasury shall direct.

Interpretation.

16. In this Act the term "the Fishery Piers Act" means the Act passed in the session of Parliament held in the ninth and tenth years of the reign of Her present Majesty, chapter three, as altered or amended by any Act or Acts.

The term "Commissioners of Public Works" means the Commissioners of Public Works in Ireland.

The term "the Lord Lieutenant" means the Lord Lieutenant or other Chief Governor or Governors of Ireland for the time being.

The term "the Treasury" means the Commissioners of Her Majesty's Treasury.

SCHEDULE.

1. Railway or tramway from Kilrush to Kilkee.
2. Railway or tramway from Ennis to Kilrush, viâ Kildysart.
3. Railway or tramway from Killaloe to Scariff.
4. Railway or tramway from Ennis to Ennistymon, and Miltown Malbay.
5. Railway from Loughrea to Attymon or its vicinity.
6. Railway from Tuam to Claremorris.
7. Railway or tramway from Galway to Clifden, or Galway to Oughterard.
8. Railway or tramway from Youghal to Cappa.
9. Railway from Macroom to Kenmare.
10. Railway from Bandon to Clonakilty.
11. Railway from Cork to Fermoy and Mitchellstown.
12. Railway from Mohill to Dromod.
13. Letterkenny Railway.
14. Stranorlar and Donegal Railway.
15. Donegal and Castlecaldwell Railway.
16. Ballymena and Portglenone Railway.
17. Clara and Banagher Railway.
18. Ennis and West Clare Railway.
19. Cork and Macroom Railway.
20. Killorglin Railway in Kerry.
21. Loughrea and Craughwell Railway.
22. Railway or tramway from Bundoran to Sligo.
23. Railway or tramway from Ennis to Tulla and Scariff.
24. Railway from Belturbet Junction, viâ Belturbet, Ballyconnell, and Ballinamore to Dromod.
25. Railway from Oldcastle to Kilnaleck.
26. Railway from Portumna to Loughrea.
27. Railway from Nenagh to Thurles.
28. Railway from Cashel to Slievardagh.
29. Ballinamore and Ballyconnell Canal.
30. Railway from Ardee to junction with Great Northern Railway at or near Blackmills, county Louth.
31. Railway or tramway from Port Oriel, Clogherhead, to junction with Great Northern Railway at or near the Cross of Grange, county Louth.
32. Railway from, at, or near Kingscourt to Carrickmacross, in the county of Monaghan.
33. Railway or tramway from Inniskeen to Carrickmacross, in the county of Monaghan.
34. Tramway from Bray to Enniskerry, in the county of Wicklow.
35. Tramway between railway station Kanturk and Newmarket, county Cork.

36. Railway from Swineford to Ballaghadereen, county Mayo.
37. Tramway from Youghal to Cappagh.
38. Causeway and toll bridge connecting Cunnigar with Dungarvan.
39. Railway or tramway from Cashel to Farranaleen.
40. Railway from Headford to Kenmare.
41. Railway from Ballina to Ballisodare, county Sligo.
42. Railway from Laffansbridge to Cashel.
43. Railway or tramway from Rhode to Edenderry.

CHAPTER 15.

An Act further to amend the Industrial Schools Act, 1866, and the Industrial Schools Act (Ireland), 1868.

[2nd August 1880.]

WHEREAS it is expedient that children who are growing up in the society of depraved and disorderly persons should be withdrawn from contaminating influences, and that the benefits of industrial school training should be extended to them:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of 29 & 30 Vict. c. 118. s. 14. and 31 & 32 Vict. c. 25. s. 11. to other descriptions of children.

1. Section fourteen of the Industrial Schools Act, 1866, and section eleven of the Industrial Schools Act (Ireland), 1868, shall be respectively read and construed as if, after the four several descriptions therein respectively contained, there were added the following descriptions, namely,—

That is lodging, living, or residing with common or reputed prostitutes, or in a house resided in or frequented by prostitutes for the purpose of prostitution:

That frequents the company of prostitutes.

Short title.

2. This Act may be cited for all purposes as the Industrial Schools Acts Amendment Act, 1880.

CHAPTER 16.

An Act to amend the Law relating to the Payment of Wages and Rating of Merchant Seamen.

[2nd August 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows; (that is to say,)

Short title and construction. 17 & 18 Vict. c. 104, &c.

1. This Act may be cited as the Merchant Seamen (Payment of Wages and Rating) Act, 1880.

This Act shall be construed as one with the Merchant Shipping Acts, 1854 to 1876, and those Acts and this Act may be cited collectively as the Merchant Shipping Acts, 1854 to 1880.

Conditional advance notes illegal.

2. (1.) After the first day of August one thousand eight hundred and eighty-one, any document authorising or promising, or purporting to authorise or promise, the future payment of money on

account of a seaman's wages conditionally on his going to sea from any port in the United Kingdom, and made before those wages have been earned, shall be void.

(2.) No money paid in satisfaction or in respect of any such document shall be deducted from a seaman's wages, and no person shall have any right of action, suit, or set-off against the seaman or his assignee in respect of any money so paid or purporting to have been so paid.

17 & 18 Vict. c. 104.

(3.) Nothing in this section shall affect any allotment note made under the Merchant Shipping Act, 1854.

Amendment of 17 & 18 Vict. c. 104. s. 169. as to allotment notes.

3. (1.) Every agreement with a seaman which is required by the Merchant Shipping Act, 1854, to be made in the form sanctioned by the Board of Trade shall, if the seaman so require, stipulate for the allotment of any part not exceeding one half of the wages of the seaman in favour of one or more of the persons mentioned in section one hundred and sixty-nine of the Merchant Shipping Act, 1854, as amended by this section.

17 & 18 Vict. c. 104.

(2.) The allotment may also be made in favour of a savings bank, and in that case shall be in favour of such persons and carried into effect in such manner as may be for the time being directed by regulations of the Board of Trade, and section one hundred and sixty-nine of the Merchant Shipping Act, 1854, shall be construed as if the said persons were named therein.

17 & 18 Vict. c. 104.

(3.) The sum received in pursuance of such allotment by a savings bank shall be paid out only on an application made, through a superintendent of a mercantile marine office or the Board of Trade, by the seaman himself, or, in case of death, by some person to whom the same might be paid under section one hundred and ninety-nine of the Merchant Shipping Act, 1854.

17 & 18 Vict. c. 104.

(4.) A payment under an allotment note shall begin at the expiration of one month, or, if the allotment is in favour of a savings bank, of three months, from the date of the agreement, or at such later date as may be fixed by the agreement, and shall be paid at the expiration of every subsequent month, or of such other periods as may be fixed by the agreement, and shall be paid only in respect of wages earned before the date of payment.

(5.) For the purposes of this section "savings bank" means a savings bank established under one of the Acts mentioned in the First Schedule to this Act.

Rules as to payment of wages.

4. In the case of foreign-going ships—

(1.) The owner or master of the ship shall pay to each seaman on account, at the time when he lawfully leaves the ship at the end of his engagement, two pounds, or one fourth of the balance due to him, whichever is least; and shall pay him the remainder of his wages within two clear days (exclusive of any Sunday, Fast Day in Scotland, or Bank Holiday) after he so leaves the ship.

17 & 18 Vict. c. 104.

(2.) The master of the ship may deliver the account of wages mentioned in section one hundred and seventy-one of the Merchant Shipping Act, 1854, to the seaman himself at or before the time when he leaves the ship instead of delivering it to a superintendent of a mercantile marine office.

(3.) If the seaman consents, the final settlement of his wages may be left to the superintendent of a mercantile marine office

under regulations to be made by the Board of Trade, and the receipt of the superintendent shall in that case operate as a release by the seaman under section one hundred and seventy-five of the Merchant Shipping Act, 1854. 17 & 18 Vict. c. 104.

(4.) In the event of the seaman's wages or any part thereof not being paid or settled as in this section mentioned, then, unless the delay is due to the act or default of the seaman, or to any reasonable dispute as to liability, or to any other cause not being the act or default of the owner or master, the seaman's wages shall continue to run and be payable until the time of the final settlement thereof.

(5.) Where a question as to wages is raised before the superintendent of a mercantile marine office between the master or owner of a ship, and a seaman or apprentice, if the amount in question does not exceed five pounds, the superintendent may adjudicate, and the decision of the superintendent in the matter shall be final; but if the superintendent is of opinion that the question is one which ought to be decided by a court of law he may refuse to decide it.

Penalty for being on board ship without permission before seamen leave. See 17 & 18 Vict. c. 104. s. 237.

5. Where a ship is about to arrive, is arriving, or has arrived at the end of her voyage, every person, not being in Her Majesty's service or not being duly authorised by law for the purpose, who—

(*a.*) goes on board the ship, without the permission of the master, before the seamen lawfully leave the ship at the end of their engagement, or are discharged (whichever last happens); or,

(*b.*) being on board the ship, remains there after being warned to leave by the master, or by a police officer, or by any officer of the Board of Trade or of the Customs,

shall for every such offence be liable on summary conviction to a fine not exceeding twenty pounds, or, at the discretion of the court, to imprisonment for any term not exceeding six months; and the master of the ship or any officer of the Board of Trade may take him into custody, and deliver him up forthwith to a constable to be taken before a court or magistrate capable of taking cognizance of the offence, and dealt with according to law.

Provisions contained in section five to apply to ships belonging to foreign countries in certain cases.

6. Whenever it is made to appear to Her Majesty—

(1.) That the Government of any foreign country has provided that unauthorised persons going on board of British ships which are about to arrive or have arrived within its territorial jurisdiction shall be subject to provisions similar to the provisions contained in the last preceding section as applicable to persons going on board British ships at the end of their voyages; and

(2.) That the Government of such foreign country is desirous that the provisions of the said section shall apply to unauthorised persons going on board of ships belonging to such foreign country within the limits of British territorial jurisdiction;

Her Majesty may, by Order in Council, declare that the provisions of the said last preceding section shall apply to the ships of such country; and thereupon so long as the Order remains in force those provisions shall apply and have effect as if the ships of such country

were British ships arriving, about to arrive, or which had arrived at the end of their voyage.

Rating of seamen.

7. A seaman shall not be entitled to the rating of A.B., that is to say, of an able-bodied seaman, unless he has served at sea for four years before the mast, but the employment of fishermen in registered decked fishing vessels shall only count as sea service up to the period of three years of such employment; and the rating of A.B. shall only be granted after at least one year's sea service in a trading vessel in addition to three or more years sea service on board of registered decked fishing vessels.

Such service may be proved by certificates of discharge, by a certificate of service from the Registrar General of Shipping and Seamen, (which certificate the Registrar shall grant on payment of a fee not exceeding sixpence), and in which shall be specified whether the service was rendered in whole or in part in steam ship or in sailing ship, or by other satisfactory proof.

Nothing in this section shall affect a seaman who has been rated and has served as A.B. before the passing of this Act.

Power of court to rescind contract between owner or master and seaman or apprentice.

8. Where a proceeding is instituted in or before any court in relation to any dispute between an owner or master of a ship and a seaman or apprentice to the sea service, arising out of or incidental to their relation as such, or is instituted for the purpose of this section, the court, if, having regard to all the circumstances of the case, they think it just so to do, may rescind any contract between the owner or master and the seaman or apprentice, or any contract of apprenticeship, upon such terms as the court may think just, and this power shall be in addition to any other jurisdiction which the court can exercise independently of this section.

For the purposes of this section the term "court" includes any magistrate or justice having jurisdiction in the matter to which the proceeding relates.

Licensing of seamen's lodging-houses.

9. It shall be lawful for the sanitary authority of any seaport town to pass byelaws for the licensing of seamen's lodging-houses, for the periodical inspection of the same, for the granting to the persons to whom such licenses are given, the authority to designate their houses as seamen's licensed lodging-houses, and for prescribing the penalties for the breach of the provisions of the byelaws: Provided always, that no such byelaws shall take effect till they have received the approval of the Board of Trade.

Desertion and absence without leave.

10. The following provisions shall from the commencement of this Act have operation within the United Kingdom:

A seaman or apprentice to the sea service shall not be liable to imprisonment for deserting or for neglecting or refusing without reasonable cause to join his ship or to proceed to sea in his ship, or for absence without leave at any time within twenty-four hours of his ship's sailing from any port, or for absence at any time without leave and without sufficient reason from his ship or from his duty.

Whenever either at the commencement or during the progress of any voyage any seaman or apprentice neglects or refuses to join or deserts from or refuses to proceed to sea in any ship in which he is duly engaged to serve, or is found otherwise absenting himself therefrom without leave, the master or any mate, or the owner,

ship's husband, or consignee may, with or without the assistance of the local police officers or constables, who are hereby directed to give the same, if required, convey him on board: Provided that if the seaman or apprentice so requires he shall first be taken before some court capable of taking cognizance of the matters to be dealt with according to law; and that if it appears to the court before which the case is brought that the seaman or apprentice has been conveyed on board or taken before the court on improper or insufficient grounds, the master, mate, owner, ship's husband, or consignee, as the case may be, shall incur a penalty not exceeding twenty pounds, but such penalty, if inflicted, shall be a bar to any action for false imprisonment.

If a seaman or apprentice to the sea service intends to absent himself from his ship or his duty, he may give notice of his intention, either to the owner or to the master of the ship, not less than forty-eight hours before the time at which he ought to be on board his ship; and in the event of such notice being given, the court shall not exercise any of the powers conferred on it by section two hundred and forty-seven of the Merchant Shipping Act, 1854. 17 & 18 Vict c. 104.

Subject to the foregoing provision of this section, the powers conferred by section two hundred and forty-seven of the Merchant Shipping Act, 1854, may be exercised, notwithstanding the abolition of imprisonment for desertion and similar offences, and of apprehension without warrant. 17 & 18 Vict. c. 104.

Nothing in this section shall affect section two hundred and thirty-nine of the Merchant Shipping Act, 1854. 17 & 18 Vict c. 104.

11. The thirteenth section of the Employers and Workmen Act, 1875, shall be repealed in so far as it operates to exclude seamen and apprentices to the sea service from the said Act, and the said Act shall apply to seamen and apprentices to the sea service accordingly; but such repeal shall not, in the absence of any enactment to the contrary, extend to or affect any provision contained in any other Act of Parliament passed, or to be passed, whereby workman is defined by reference to the persons to whom the Employers and Workmen Act, 1875, applies. Extension to seamen of 38 & 39 Vict. c. 90. 38 & 39 Vict. c. 90.

12. The enactments described in the Second Schedule to this Act shall be repealed as from the commencement of this Act within the United Kingdom. Repeal of enactments in Second Schedule.

Provided that this repeal shall not affect—

(1.) Anything duly done or suffered before the commencement of this Act under any enactment hereby repealed; or

(2.) Any right or privilege acquired or any liability incurred before the commencement of this Act, under any enactment hereby repealed; or

(3.) Any imprisonment, fine, or forfeiture, or other punishment incurred or to be incurred, in respect of any offence committed before the commencement of this Act, under any enactment hereby repealed; or

4.) The institution or prosecution to its termination of any investigation or legal proceeding, or any other remedy for prosecuting any such offence, or ascertaining, enforcing, or recovering any such liability, imprisonment, fine, for-

feiture, or punishment as aforesaid, and any such investigation, legal proceeding, and remedy may be carried on as if this repeal had not been enacted.

SCHEDULES.

FIRST SCHEDULE.

Chapter.	Savings Banks
24 & 25 Vict. c. 14. - - -	Post Office Savings Banks
26 & 27 Vict. c. 87. - -	Trustee Savings Banks.
17 & 18 Vict. c. 104. s. 180. - -	Seamen's Savings Banks.
19 & 20 Vict. c. 41. - - -	

SECOND SCHEDULE.

(17 & 18 Vict. c. 104. in part.)

The Merchant Shipping Act, 1854,
in part: namely,

In section two hundred and forty-three, sub-section (1), the words "to "imprisonment for any period not exceeding twelve weeks with or "without hard labour; and also."

In section two hundred and forty-three, sub-section (2), the words "to "imprisonment for any period not exceeding ten weeks with or "without hard labour, and also at the discretion of the court."

Section two hundred and forty-six.

In section two hundred and forty-seven the words "instead of com- "mitting the offender to prison;"

And section two hundred and forty-eight.

CHAPTER 17.

An Act to make provision for Holidays in the Customs and Inland Revenue Offices in Scotland. [2nd August 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Holidays to be kept in Customs and Inland Revenue Offices in Scotland. 34 & 35 Vict. c. 17.

1. From and after the passing of this Act, the several days, each and every of them, mentioned in the schedule to this Act shall, subject to the provisions of sections four and five of the Bank Holidays Act, 1871, be kept as public holidays in the Customs and Inland Revenue Offices in Scotland, and the anniversary of the coronation of Her Majesty and her successors and the birthday of the Prince of Wales shall no longer be kept as holidays in any Inland Revenue Office in Scotland.

Short title.

2. This Act may be cited as the Revenue Offices (Scotland) Holidays Act, 1880.

SCHEDULE.

REVENUE OFFICES HOLIDAYS IN SCOTLAND.

NEW YEAR'S DAY.
CHRISTMAS DAY.
If either of the above days falls on a Sunday the following Monday shall be a holiday.

GOOD FRIDAY.
HER MAJESTY'S BIRTHDAY.
THE FIRST MONDAY IN MAY.
THE FIRST MONDAY IN AUGUST.

CHAPTER 18.

An Act to amend the Merchant Shipping Act, 1854.

[2nd August 1880.]

WHEREAS it is expedient to amend the Merchant Shipping Act, 1854: 17 & 18 Vict. c. 104.

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Merchant Shipping Act (1854) Amendment Act, 1880. Short title.

2. Sub-section two of section thirty-seven of the recited Act is hereby repealed, and in place thereof it is enacted that the following words shall be deemed and be taken to be the second sub-section of the thirty-seventh section of the recited Act, and the recited Act shall be read and construed as if the second sub-section of the thirty-seventh section thereof had been originally expressed in the following words; videlicet, Amendment of s. 37 of 17 & 18 Vict. c. 104. as to numbers of joint owners of ships.

Subject to the provisions with respect to joint owners or owners by transmission herein-after contained, not more than sixty-four individuals shall be entitled to be registered at the same time as owners of any one ship; but this rule shall not affect the beneficial title of any number of persons of any company represented by or claiming under or through any registered owner or joint owner.

CHAPTER 19.

An Act to consolidate Enactments relating to certain Taxes and Duties under the management of the Board of Inland Revenue. [6th August 1880.]

WHEREAS it is expedient that certain Acts now in force for the management and regulation of the duties of land tax, inhabited house duties, and property and income tax should be consolidated into one Act:

Be it therefore enacted by the Queen's most Excellent Majesty, and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

PART I.

PRELIMINARY.

1. This Act may be cited as the Taxes Management Act, 1880. Short title.

2. This Act is divided into parts, as follows: Division of Act into parts.

Part I.—Preliminary.
Part II.—General.
Part III.—Commissioners, clerk, and assessor.

Part IV.—Assessment.
Part V.—Appointment of collectors.
Part VI.—Collection.
Part VII.—Receipt and account.
Part VIII.—Proceedings against collectors.

Commencement of Act.

3. This Act shall commence and have effect from and immediately after the thirty-first of December one thousand eight hundred and eighty.

Repeal.

4. (1.) The enactments described in the Third Schedule to this Act are hereby repealed, subject to the exceptions and qualifications in this Act mentioned.

(2.) The repeal of enactments or any other thing in this Act shall not affect—

(*a.*) Anything done or suffered before the commencement of this Act under any enactment repealed by this Act; nor

(*b.*) Any protection, right, or privilege acquired, or duty or liability imposed or incurred, under any enactment so repealed; nor

(*c.*) Any fine, forfeiture, or other punishment incurred or to be incurred in respect of any offence committed before the commencement of this Act against any enactment so repealed; nor

(*d.*) The institution or prosecution to its termination of any legal proceeding or other remedy for ascertaining any such liability, or enforcing or recovering any such fine, forfeiture, or punishment as aforesaid.;

(3.) All existing bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same force and effect as if they had been given under or in pursuance of this Act.

Interpretation and construction. 5 & 6 Vict. c. 35.

5. (1.) In this Act—

"Additional Commissioners" means the Additional Commissioners of the Property and Income Tax, or any two of them, appointed under the provisions of the Income Tax Act, 1842:

"Assessor" means the person or persons appointed to be assessor or assessors respectively of income tax and inhabited house duties for any parish in conformity with the rules and directions of this Act or the Tax Acts, and includes the surveyor of taxes acting as assessor when required so to act:

"Board" means the Commissioners of Inland Revenue for the time being, or any two of them:

"Clerk" means the clerk to the General Commissioners or to the Land Tax Commissioners respectively appointed in accordance with the directions of this Act:

"Collector" means the person or persons appointed to be collector or collectors respectively of the land tax, the income tax, and the inhabited house duties in conformity with this Act for a parish or group, or union, electoral district, or county or part of a county:

"Collector of Inland Revenue" means a person appointed by the Board to be a collector and officer for the collection and receipt of the several revenues and duties of excise stamps and taxes, or as his deputy:

"Division" means and includes any hundred, rape, lathe, stewartry, or district, or any place of separate jurisdiction under the Land Tax Acts:

"General Commissioners" means the Commissioners for the general purposes of the income tax and inhabited house duties, or any two or more of them acting in or for any division under and in the execution of this Act or the Tax Acts:

"Group" means any parishes united or grouped for the purposes of the collection of the duties and the land tax:

"High Court" means Her Majesty's High Court of Justice:

"Land Tax Acts" means and includes any Act, or part of any Act, relating in any way to the assessment or redemption of the land tax:

"Land Tax Commissioners" means the persons appointed under authority of Parliament for executing the Acts granting a land tax, or any two or more of them:

"Parish" means and includes any town, ward, township, tithing, parish, place, or precinct for which a separate assessment of the duties or the land tax may be made, or for which any assessor or collector may be lawfully appointed for the purpose of assessing or collecting the duties or the land tax:

"Part" means part of this Act:

"Prescribed" means prescribed or provided by this Act or the Tax Acts, or by the Board where the Board have power to prescribe:

"Return" includes any list, statement, declaration, account, schedule, or estimate in writing by whomsoever made or from whomsoever required in conformity with the directions of this Act or the Tax Acts:

"Special Commissioners" means the Commissioners for the special purposes of the Income Tax Acts appointed by the Treasury under the provisions of the Income Tax Act, 1842: 5 & 6 Vict. c. 35.

"Surveyor" means an inspector of taxes or surveyor of taxes appointed by the Treasury or Board for the purposes of this Act, the Tax Acts, and Land Tax Acts, and acting under the authority of the Board:

"Tax Acts" means and includes any Act or part of any Act relating to the assessment of any person, land, tenement, heritage, property, or profits whatever to the income tax or to the inhabited house duties:

"The duties," except where expressly limited, means and includes the duties on inhabited houses and the duties of income tax or any of them assessed or to be assessed under this Act or under the Tax Acts:

"The Income Tax Act, 1842," means the Act of the session of the fifth and sixth years of the reign of Her present Majesty, chapter thirty-five, intituled "An Act for granting to Her "Majesty the duties on profits arising from property, pro- "fessions, trades, and offices, until the sixth day of April one "thousand eight hundred and forty-five": 5 & 6 Vict. c. 35.

"The Income Tax Act, 1853," means the Act of the session of the sixteenth and seventeenth years of the reign of Her present Majesty, chapter thirty-four, intituled "An Act for granting 16 & 17 Vict. c. 34.

" to Her Majesty duties on profits arising from property, pro-
" fessions, trades, and offices ":

" Treasury " means the Commissioners of Her Majesty's Treasury.

(2.) The Schedules to this Act shall be read and have effect as if they were part of this Act.

Savings for Local Acts.

6. Nothing in this Act shall alter the effect of, or in any way supersede—

17 & 18 Vict. c. 91.

(1.) An Act passed in the session of the seventeenth and eighteenth years of Her present Majesty, intituled " An Act for the " valuation of lands and heritages in Scotland ":

(2.) Any Act amending such last referred-to Act:

32 & 33 Vict. c. 67.

(3.) The Valuation (Metropolis) Act, 1869.

Substitution in former Acts.

7. (1.) In the several enactments described in the Fourth Schedule to this Act a reference to this Act shall be deemed to be substituted for a reference to any one or more of the enactments described in the Third Schedule to this Act, or any enactment amending the same.

(2.) Where any Act passed before this Act and not specified in the Third or Fourth Schedule to this Act refers to any enactment described in the Third Schedule, or to any enactment amending such last referred-to enactment, the reference shall be deemed to be to this Act.

Savings of Special Commissioners powers.

8. (1.) Nothing in this Act shall affect the powers conferred on and exercised by the Special Commissioners.

(2.) Any power which in England under or by virtue of this Act may be executed by the General Commissioners may in Ireland be executed by the Special Commissioners.

Savings of powers contained in former Acts.

9. All powers, authorities, rules, regulations, directions, and penalties contained in the Tax Acts and Land Tax Acts in regard to the mode of raising, levying, collecting, receiving, accounting for, and securing the duties and the land tax shall, in all cases not expressly provided for by this Act, and so far as the same are not superseded by and are consistent with the express provisions of this Act, be observed, applied, practised, and put in execution throughout the respective parts of the United Kingdom, for raising, levying, collecting, receiving, accounting for, and securing the duties and the land tax as fully and effectually to all intents and purposes as if the same were particularly repeated and re-enacted in this Act.

High Court.

10. All matters within the jurisdiction of the High Court under this Act shall be assigned—

(i.) In England and Ireland, subject to the Acts regulating the High Court, to the Exchequer Division of Her Majesty's High Court of Justice in England and Ireland respectively:

(ii.) In Scotland to the Court of Session sitting as a Court of Exchequer.

PART II.

GENERAL.

Extent of part.

11. This part shall extend to Great Britain, and also to Ireland as regards the duties of income tax so far as may be applicable.

Board.

Board.

12. The Board shall have all necessary powers and authorities for carrying this Act into execution, and shall observe and obey in relation thereto the directions of the Treasury.

Officers to obey directions of the Board.

13. The collectors of inland revenue, surveyors, and all other officers or persons who shall be employed in the execution of this Act, or the Tax Acts, shall observe and follow the orders, instructions, and directions of the Board.

Moneys to be paid into the Exchequer.

14. All moneys, bills, notes, drafts, or other orders or securities for the payment of money, and all remittances whatever received by the Receiver General of Inland Revenue, and by every collector of inland revenue, for or on account of the duties or the land tax, or arising therefrom (except only so much thereof as may be retained under sanction of the Treasury for the public service, or for the making of any payments required by any Act of Parliament to be made by the Board), shall from time to time be paid over or remitted into the Bank of England, and shall be transferred to the credit of Her Majesty's Exchequer under such regulations as the Board from time to time under the authority of the Treasury prescribe.

Forms.

Forms in Second Schedule.

15. (1.) The forms in the Second Schedule to this Act, or forms to the like effect, varied as circumstances require, may be used, and shall be sufficient in law.

The forms used to be those prescribed by the Board.

(2.) Every assessment, duplicate, charge, bond, warrant, notice of assessment or of demand, or other document required to be used in the assessing, charging, levying, and collecting of the duties and the land tax shall be made out, drawn, and prepared according to the several forms as prescribed and supplied or approved by the Board from time to time, and shall be valid and effectual without stating the case or the facts or evidence in any more particular manner than is required in and by such forms.

Books of receipts.

(3.) The Board shall provide books of printed forms of receipts with counterfoils for the use of the collectors, and may from time to time prescribe regulations for the inspection and filling up and use of such books and counterfoils, to which regulations every collector shall conform.

Material of schedules, duplicates, &c.

(4.) Any schedule, duplicate, or other document required to be on parchment by any Tax Act or Land Tax Act may, if the Board so direct, be on paper or other material as may be by such order prescribed, and then shall be as valid and effectual for all purposes as if it had been on parchment.

Proceedings not void for want of form or mistake.

(5.) No assessment, charge, warrant, or other proceeding which shall be made or shall purport to be made by virtue or in pursuance or in execution of this Act, or the Tax Acts, or Land Tax Acts, shall be quashed or deemed to be void or voidable for want of form, or be impeached or affected by reason of any mistake, defect, or omission therein, provided the person or property charged or intended to be charged or affected by any such proceeding be designated therein to common intent and understanding, and such proceeding be in substance and effect in conformity with or according to the intent and meaning of the said Acts.

Delivery of forms. Service of notices.

16. Under this Act—

(*a.*) All notices and forms may be in writing or print, or partly in writing and print:

(*b.*) All notices relating to the duties or the land tax that are required to be affixed on any place, or to be delivered to or otherwise served on any person, may be delivered by the surveyors of the districts in which such notices are required to the respective assessors for the purpose of serving or affixing the same:

(*c.*) The delivery of such last-mentioned notices by a surveyor shall be as effectual as if the same had been delivered by the General Commissioners of the division or by the Land Tax Commissioners:

(*d.*) Every assessor or collector is hereby required to observe such directions as may from time to time be given to him by the surveyor in all matters touching the time and manner of fixing or delivering or otherwise serving such last-mentioned notices, and the persons on whom the same are to be served, such directions having been previously seen and allowed by the said respective Commissioners:

(*e.*) All notices or forms required or allowed to be served on any person may be either delivered to such person or left at the usual or last known place of abode of such person:

(*f.*) A notice to a person to be given by a surveyor may be served and sent by post by a prepaid registered letter, and in proving such service or sending it shall be sufficient to prove that the letter containing the order, notice, or document was properly addressed, registered, prepaid, and posted:

(*g.*) A notice to be given by the Board may, by their order, be signed by one of their secretaries or assistant secretaries, and any such notice purporting to be so signed by order of the Board shall be as valid and effectual as if signed under the hands of the Board:

(*h.*) All notices to be given or delivered to or served on the Land Tax Commissioners, the General Commissioners, or the Additional Commissioners may be given or delivered to or served on their clerk, and such delivery to or service on their clerk shall be a good, valid, and effectual delivery to or service on the said respective Commissioners to all intents and purposes.

Surveyors.

Treasury may appoint officers for survey and inspection;

and may pay incidental charges.

17. The Treasury may from time to time constitute and appoint officers for the survey and inspection of the duties and for doing all things belonging to the office of surveyor, according to the powers vested in them by this Act, the Tax Acts, or the Land Tax Acts, and may appoint allowances and salaries for the surveyors, and other officers employed as aforesaid, and also pay such incidental expenses as necessarily attend the execution of this Act and of the said Acts.

18. If a surveyor wilfully makes a false and vexatious charge of the duties, or wilfully delivers or causes to be delivered to the General Commissioners a false and vexatious certificate of charge of the duties or a false and vexatious certificate of objection to any supplementary return, or is guilty of any fraudulent, corrupt, or illegal practices in the execution of his office, or knowingly or wilfully, through favour, undercharges or omits to charge any person, such surveyor shall for every such offence incur a penalty of one hundred pounds, and on conviction be discharged from his office. Vexatious charges.

Actions against Commissioners and Officers.

19. No commissioner, sheriff, sheriff depute or substitute, clerk, surveyor, assessor, or collector who shall act or be employed in the execution of this Act, the Tax Acts, or Land Tax Acts, shall be liable for or by reason of such execution to any penalty other than such as by this Act or the said Acts may be inflicted. Liability to penalties.

20. (1.) If an action or suit be brought against a commissioner, surveyor, collector, assessor, or other person for anything done in pursuance of this Act, the Tax Acts, or the Land Tax Acts, such action or suit shall be— Limitation of actions.

(*a.*) Commenced within six months next after the fact committed and not afterwards; and

(*b.*) Shall be laid in the county or place where the cause of complaint arose.

(2.) No writ or process shall be sued out for the commencement of such action or suit until the expiry of one month next after notice in writing shall have been delivered to or left at the usual place of abode of the intended defendant by the attorney or agent of the intended plaintiff.

(3.) Every such notice must clearly specify and completely contain—

(*a.*) The cause of action;

(*b.*) The name and place of abode of the intended plaintiff; and

(*c.*) The name and place of abode of his attorney or agent, if any.

(4.) No evidence shall be given on the trial of such action or suit of any cause of action other than such as is contained in such notice.

(5.) The intended defendant to whom such notice shall have been delivered may, at any time before the expiration of such month as aforesaid, tender amends to the intended plaintiff, or his attorney or agent, and in case such amends shall not be accepted may plead such tender in bar to any action or suit to be brought against him grounded on such notice, writ, or process. Defendant may tender amends

(6.) The defendant in every such action or suit may plead such tender and any other plea with leave of the court, in bar of such action or suit, and may give this Act and the special matter in evidence at any trial to be had thereupon.

(7.) Every such action or suit which shall be brought against any collector shall be defended by the respective Land Tax Commissioners or General Commissioners for the division or parish where such collector shall have been appointed by them or act under their warrant or directions. Actions against collectors.

(8.) The costs and charges attending the same, as also any other action or suit to be brought by or against the said commissioners Costs to be defrayed by assessment

or any collector by them appointed for anything done in pursuance of this Act or the Tax Acts, or Land Tax Acts, shall be defrayed by an assessment made in a just proportion on the several persons, lands, tenements, and hereditaments liable to be assessed in the parish in or relating to which the alleged cause of action shall have arisen, or for which such collector shall have been appointed.

Penalties.

Penalties, how recoverable.

21. (1.) All such penalties as under this section are recoverable in the High Court shall be sued for by information in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland, and may be recovered with full costs of suit.

(2.) The Board may at their discretion mitigate or stay or compound proceedings for any such penalty, and reward any informer who may assist in the recovery of any such penalty.

(3.) All penalties exceeding twenty pounds imposed by virtue of this Act, the Tax Acts, or Land Tax Acts, excepting such as are directed to be added to the assessments, shall be recoverable in the High Court.

(4.) In default of prosecution within the space of twelve months from the time of any penalty being incurred under the provisions of this Act, or of the said Acts, no penalty or forfeiture shall afterwards be recoverable in any other manner.

(5.) Subject to the above restriction as to time, all pecuniary penalties not exceeding twenty pounds imposed by virtue of this Act, or of the said Acts, and also such of the said penalties exceeding twenty pounds as are directed to be added to the assessment of the land tax or the duties, shall be recoverable before the Land Tax Commissioners and General Commissioners respectively, and in Scotland either before the said Commissioners or before the sheriff depute or substitute for the county, division, or parish where the offence is committed.

Mode of proceeding before Commissioners.

(6.) The said respective Commissioners and sheriff depute or substitute shall take cognizance of the offence in respect of which a penalty may be imposed by them upon information in writing made to them, and upon a summons to the party accused to appear before them at such time and place as they shall fix; and they shall examine into the matter of fact, and hear and determine the same in a summary way, and on proof made thereof, either by voluntary confession of the party accused, or by the oath or solemn affirmation of one or more credible witness or witnesses, or otherwise, as the case may require, shall give judgment for the penalty, or for such part thereof as the said Commissioners, sheriff depute or substitute, shall think proper to mitigate the same to, and shall assess the penalty on the party by way of supplementary assessment, which penalty so adjudged shall be levied in like manner as the duties; and the said adjudication of the Commissioners, sheriff depute or substitute, shall be final and conclusive to all intents and purposes, without appeal; and the proceedings and decree of the Commissioners, sheriff depute or substitute, shall not be removable by any process whatever into any court of law or equity.

Power to mitigate.

Adjudication final.

(7.) All the moneys arising from fines, penalties, issues, and forfeitures, or shares thereof, recovered, levied, or received under this Act, the Tax Acts, or the Land Tax Acts, shall be paid, by the person receiving or recovering the same, to the collector of inland revenue without delay, or within ten days after he receives from the Board an order for the payment thereof to such collector. All penalties to be paid into Revenue.

Execution of Warrants.

22. All constables and other peace officers are hereby required to aid in the execution of this Act, and to obey and execute such precepts and warrants as shall be to them directed in that behalf by the respective Commissioners under the authority of this Act. Constables and peace officers to assist.

Obstruction.

23. If any person wilfully obstructs a surveyor, assessor, or collector in the execution of his office or duties, he shall for every such offence incur a penalty of fifty pounds. Persons obstructing officers to forfeit 50*l.*

Administration of Oaths in Ireland.

24. In Ireland any one of Her Majesty's justices of the peace may administer all oaths or affirmations required or allowed to be taken by this Act or by the Income Tax Acts before a commissioner or justice by any officer or person, in any matter touching the execution of this Act or the said Acts. Justices in Ireland may administer oaths.

PART III.

COMMISSIONERS, CLERK, AND ASSESSOR.

25. This Part shall not extend to Ireland. Extent of Part.

Meetings.

26. (1.) The Land Tax Commissioners, General Commissioners, and Additional Commissioners respectively shall, for the execution of all or any such things as are by them required to be done at a meeting by this Act, the Tax Acts, or the Land Tax Acts, meet together from time to time within the times prescribed by this Act or the said Acts at the most usual place of meeting within their respective divisions. Commissioners to meet from time to time.

(2.) They may meet and do any act in execution of the said Acts as Commissioners within any city, town, or place, being a county of itself, or otherwise having exclusive jurisdiction and situated within, surrounded by, or adjoining to their respective divisions; and all things so done by them within such city, town, or place, as Commissioners acting for such division, shall be as valid and effectual in law as if the same had been done within such division. May meet within an adjoining place of exclusive jurisdiction.

Commissioners.

27. (1.) The General Commissioners shall be the Commissioners for executing the Acts relating to the inhabited house duties. Commissioners for house duties.

(2.) The sheriff depute or substitute of any county or division in Scotland for the time being shall be ex-officio and without other qualification a General Commissioner for such county or division. Sheriff ex-officio Commissioner.

Increase of General Commissioners.

28. The Board may, if they think fit, authorise the increase of the number of persons to be chosen General Commissioners for any division and of persons to supply vacancies amongst such Commissioners to any number not exceeding fourteen respectively, and such persons shall be appointed and chosen according to the regulations contained in section four of the Income Tax Act, 1842.

5 & 6 Vict. c. 35.

Execution of Acts valid though not within prescribed times.

29. Should the Commissioners fail to hold any meeting or to appoint a clerk, assessor, or other officer, or to do any other thing in the execution of this Act or of the Tax or Land Tax Acts within the time prescribed, they shall, as soon as may be after the time at which such meeting should have been held and such power should have been executed, meet and execute the same and cause the same to be executed, and all such meetings and appointments (excepting in any case in which the appointment of collector by reason of neglect or omission or otherwise became absolutely vested in the Board), and the performance of any such other thing as aforesaid at any other time than the prescribed time shall, notwithstanding such failure, be valid and effectual.

Commissioners in same county may allow assessments.

30. If in any case the assessments and duplicates of the duties for any parish are not signed and allowed in due time, to the prejudice of the Revenue, for want of a sufficient number of General Commissioners acting or attending where and when such assessments or duplicates ought to be allowed, any two of the General Commissioners acting within the same county shall sign and allow the assessments or duplicates wanting for the parish.

Execution of warrants.

31. All warrants and precepts of the General Commissioners shall be executed by the respective persons to whom the same are directed, in any part of the same county, for any division of which the Commissioners are appointed.

Administration of oaths.

32. Any one or more of the Land Tax Commissioners and General Commissioners may respectively administer all oaths or affirmations required or allowed to be taken by this Act or by the Land Tax Acts or Tax Acts before such Commissioners by any officer or person in any matter touching the execution of this Act or the said Acts.

Books of assessments the property of the Commissioners.

33. All assessments, duplicates of assessments, minute books, and other public books and papers relating to the land tax or the duties in the custody or possession of any clerk, assessor, or collector, or of the legal representatives of any person who has died or shall die during the holding of any such office, or after his removal from the same, or of his agent or attorney, or of any other person, are hereby declared to be respectively the property of the Land Tax Commissioners and General Commissioners acting in the respective divisions for the time being and in succession and shall be placed with and remain in the custody and possession of them or of their respective clerks for the time being, or of such other person as the respective Commissioners for the time being from time to time at their meetings direct.

Delivery of books or papers.

34. (1.) Every person now or at any time hereafter having in his custody or possession any books or papers relating to the land tax or the duties shall, within one month next after notice in writing by the Board (a true copy thereof being given to or left at his usual place of abode), deliver up the same to such person as the Board

by such notice shall appoint, whose receipt for the same shall be a good and sufficient discharge to the person delivering the same; and

(2.) If any such person fails to deliver the same according to the notice, he shall for every such offence incur a penalty of fifty pounds.

Commissioners concerned to have no voice in controversies.

35. If a commissioner acting in the execution of the Tax Acts or the Land Tax Acts interested, in his own right, or in the right of any other person as his agent, in any controversy or appeal arising under those Acts or this Act takes part in the determination of such controversy or appeal and fails to withdraw himself from the meeting of Commissioners at which the same is heard and determined, he shall incur a penalty of fifty pounds.

Transfers of Parishes.

Commissioners may transfer jurisdictions or create new divisions.

36. (1.) In England the Land Tax Commissioners may, at a general meeting for any county, if and as they see fit (subject as herein provided), transfer the jurisdiction of any parish in such county from the division to which the same may then belong, together with the quota of land tax payable by it at the time of such transfer, to any adjoining or other division of the same county, or to any new division, which new division the Commissioners are hereby empowered to create in any such county.

(2.) Every such alteration of divisions shall be certified in writing under the hands of the majority of the Commissioners present at such general meeting to the Board, and shall be subject to and dependent on the approval of the Treasury.

(3.) If the Treasury approves of such alteration, such approval, together with the quotas to be assessed and levied on the parishes so transferred, shall be certified to the Commissioners of the respective divisions by the Board.

(4.) Thereupon, and from the time fixed by the Board, the Land Tax Commissioners and General Commissioners acting in and for the division extended or created in manner aforesaid shall have full jurisdiction and control in, over, and throughout every parish so transferred, and shall and may execute all the powers and provisions of the Tax Acts, Land Tax Acts, and this Act in and throughout the same.

Proviso.

(5.) Nothing in this section shall authorize any alteration of the limits or jurisdiction of any of the cities, boroughs, cinque ports, towns, and places respectively in Great Britain for which separate and distinct quotas of land tax are provided by and enumerated in the Land Tax Acts.

Union of Parishes.

Parishes may be united.

37. (1.) For the more convenient execution of the Tax Acts and Land Tax Acts in England the Land Tax Commissioners for any division, at any meeting of such Commissioners convened for that purpose, may unite any two or more parishes, and certify such union to the Board, for the approval of the Treasury.

(2.) If the Treasury approves of such union, such approval shall be certified by the Board to the Commissioners.

(3.) Thereupon, and from the time fixed by the Board, such united parishes shall, for all the purposes of the land tax and the duties, be considered as one parish.

(4.) Nothing in this section shall authorize any alteration of the quota of land tax now chargeable by law on any parish.

United parishes may be disunited.

(5.) Where parishes have been so united and the union proves to be inconvenient, the Treasury, on receipt of a resolution of the Land Tax Commissioners acting for the division in which the parishes are situate, passed at a meeting convened for the purpose, may, if they think fit, dissolve the union either as regards all or some or one of the parishes so united.

Poor Law Parishes.

Parishes formed for poor law purposes may be made parishes for the purposes of the duties.

38. (1.) Where in England, under the authority of Parliament, any part of a parish or place has been formed into a new parish or place for the purposes of poor law administration, or any parish or place, or part of a parish or place, has been amalgamated with or included within the boundaries of another parish or place for the said purposes, the Board may, if they think fit, by order in writing, direct that such new parish or place, or such parish or place with which or within the boundaries of which any parish or place, or part of a parish or place, has been amalgamated or included, shall be a parish for which a separate assessment of the duties shall be made, and for which assessors and collectors may be appointed for the purpose of assessing and collecting the said duties.

(2.) In case any parish or place or part of a parish or place in the jurisdiction of one body of General Commissioners is amalgamated with or included within the boundaries of a parish or place in the jurisdiction of another body of General Commissioners, such order shall have the effect of transferring the jurisdiction to such last-named body.

Parochial Books.

Inspection of parish books.

39. The Land Tax and General Commissioners, surveyors, and assessors, or any person authorized by them, or any of them, shall have liberty from time to time and at all seasonable times to inspect and to take copies or extracts from any book kept by any parish officer or other person of or concerning the rates made for the relief of the poor, or any other public taxes, rates, or assessments, or any contributions under the management of the kirk sessions in any place within the limits for which they shall be appointed; and if any person in whose custody or power any of the said books shall be fails to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said Commissioners with such books when required so to do, he shall for every such offence incur a penalty of ten pounds.

Penalty for refusal.

Exemption from Juries.

Exemption of Commissioners from serving on juries.

5 & 6 Vict. c. 35.

40. Every General Commissioner or Additional Commissioner to whom a certificate has been or shall be granted by the Board under the thirty-fifth section of the Income Tax Act, 1842, shall, so long as such certificate continues in force, be discharged, not only from the several offices referred to in the said enactment, but also from serving on juries in the county where he dwells.

Clerk.

Appointment of clerk.

41. (1.) At their first meeting in each year to be held in England before the tenth and in Scotland before the thirtieth day of April, the General Commissioners or the major part of them shall elect a fit person to be their clerk, and one other fit person, if the said Commissioners shall deem it necessary, to be his assistant, for all the assessments to be made of the several duties with which the said Commissioners shall be charged within their respective limits for one year, and the person so elected shall by virtue of such election be the sole clerk to such Commissioners for all the said assessments to be made by them for such year, and shall not be removable from his said office during the year for which he shall be appointed as aforesaid, except for just cause, and at a meeting of the Commissioners for that purpose duly summoned by notice in writing signed by such Commissioners, or in Scotland by their respective conveners, and served on each of the Commissioners who shall have qualified in and for the division, and by the major part of the Commissioners present at such meeting.

Remuneration.

(2.) The clerk shall have as remuneration the allowances as appearing in the First Schedule.

Delay of clerk or assistant.

(3.) If a clerk or clerk's assistant wilfully obstructs or delays the execution of the Tax Acts or this Act, or negligently conducts or wilfully misconducts himself in the execution of any of such Acts, he shall incur a penalty of one hundred pounds, and shall be dismissed from the office of clerk and be incapable of again acting as clerk or clerk's assistant.

Clerk not to take fees.

(4.) No clerk shall demand, take, or receive any fee, gratuity, or perquisite for anything to be done by him as clerk by virtue and under the authority of this Act or the Tax Acts from any person other than the person appointed by the Board to pay the allowances which such clerk may be entitled to.

Land Tax clerk.

(5.) Every appointment of clerk to the Land Tax Commissioners shall be made for the term and under the same rules and regulations for the appointment, continuance, and removal of a clerk as prescribed by this Act.

Vacancy in office of clerk

(6.) In the event of a vacancy occurring in the course of any year by the death, dismissal, or resignation of any clerk or otherwise, the Land Tax Commissioners and General Commissioners respectively shall fill up such vacancy by the election in manner aforesaid of a person to be clerk for the remainder of such year.

Assessors.

Appointment of assessors.

42. (1.) The General Commissioners shall in England before the tenth and in Scotland before the thirtieth day of April in each year direct their several and joint precept to such inhabitants of each parish, and such number of them as they think most convenient, to be assessors for such parish, requiring them to appear before the said Commissioners at such place and at such time not exceeding ten days after the date of the precept as they appoint.

(2.) At such their appearances the General Commissioners shall appoint such of the said inhabitants as they think proper to be the assessors for such parish, and shall give them instructions how they are to make their certificates and assessments, and shall then

and there appoint another day, which day shall not be later in England than the twentieth day of July, and in Scotland than the first Wednesday in August in the same year, for them to appear before the Commissioners, and bring in their certificates of assessments, which shall be verified upon their oaths or solemn affirmations, and not otherwise.

(3.) An assessor's appointment shall be and continue for and during the year to commence on the sixth day of April in each year, and until other assessors shall be appointed for the same parishes, and for the same duties.

(4.) In every parish wherein assessors are not appointed before the times limited in each year to serve for the year ensuing, the last appointment of assessors for the parish shall continue in force until other assessors are appointed for the parish, and for the same duties.

(5.) Notice of continuance in office of an assessor as aforesaid shall be given to him by the General Commissioners or by the surveyor. By such notice such assessor may be required to attend on a day and place named therein, then and there to receive and take charge of all notices and papers to be delivered to him for the due execution of his office.

(6.) In a parish where two able and sufficient inhabitants cannot be found, the General Commissioners shall nominate and appoint fit persons residing near such parish to be assessors for the parish.

Justices may appoint.

(7.) If a failure happens in the appointment of the assessor for any parish, whereby the assessment of the duties is likely to be delayed, the magistrates or justices of the peace having jurisdiction in or over such parish, or any two of them, shall, on notice of such default given them by the surveyor, appoint an assessor, observing therein the rules and regulations prescribed by this Act for the appointment of such officer by Commissioners.

In certain cases surveyor to act.

43. (1.) In any parish where assessors are not appointed in pursuance of this Act, or being appointed do not take on themselves the office at or before the time limited, or where the assessors for any former year on whom the duty of assessors devolves do not take on themselves the office of assessor at or before the time limited, the surveyor of the district may execute the duty of assessor for such parish until assessors are appointed, and take on themselves the said office.

Metropolis. 32 & 33 Vict. c. 67.

16 & 17 Vict. c. 34

(2.) The surveyors acting in the metropolis as defined by the Valuation (Metropolis) Act, 1869, shall be the assessors for any duties of income tax which may be at any time granted and payable under Schedules (A.) and (B.) of the Income Tax Act, 1853, upon any property in the said metropolis, and shall also be the assessors for the duties on inhabited houses in the said metropolis; and nothing in this Act shall empower the General Commissioners to appoint assessors in the metropolis as so defined for the duties under Schedules (A.) and (B.) of the Income Tax Act or for the inhabited house duties.

Exemption.

44. No person inhabiting any city, borough, or town corporate shall be compelled to be an assessor for a place out of the limits of such city, borough, or town.

45. Every person appointed an assessor shall, on his appointment, and before he acts or takes upon himself such office, make and subscribe the following declaration, viz.: Declaration of office.

'I *A.B.* do solemnly declare that I will diligently execute the office of an assessor to which I am appointed by authority of the Taxes Management Act, 1880, and that in the assessment which I am required to make by any Tax Act granting to Her Majesty any duties to be assessed under the regulations of the said Act, I will faithfully and honestly act without favour or affection, according to the best of my skill and knowledge.'

Penalties on Assessors.

46. (1.) If a person to whom a precept as aforesaid is directed by the General Commissioners— For neglect to attend.

(*a.*) Wilfully neglects or refuses to appear before them according to the tenour and effect of such precept; or

(*b.*) Having appeared, refuses to submit to be appointed assessor of the said duties, or any of them; or Or refusal.

(*c*) Neglects or refuses to make and subscribe the prescribed declaration of office,

he shall for every such offence incur a penalty of ten pounds.

(2.) If a person appointed by the General Commissioners an assessor—

(i.) Wilfully neglects or refuses to perform his duty in the due and speedy execution of this Act and the Tax Acts: Neglect of duty.

(ii.) Wilfully neglects or refuses to charge and assess himself and all other persons chargeable with the duties, or to make his assessment in accordance with the law:

(iii.) Acts in the office of assessor before taking the prescribed declaration of office,

he shall for every such offence incur a penalty of twenty pounds.

(3.) If a person appointed assessor by the justices or magistrates— Where appointed by the justices.

(*a*) Wilfully neglects or refuses to take on himself the office:

(*b.*) Wilfully neglects or refuses to perform his duty in the due and speedy execution of such office:

(*c.*) Wilfully neglects or refuses to charge and assess himself and all other persons chargeable with the duties, or to make his assessment in accordance with the law:

(*d.*) Neglects or refuses to make and subscribe the prescribed declaration of office,

he shall for every such offence incur a penalty of fifty pounds.

47. The several assessors shall have remuneration as appearing in the First Schedule. Poundage.

PART IV.

Assessment.

Year.

48. Every assessment shall be made for the year commencing and ending on the days as herein specified. Year.

(1.) As regards land tax, from the twenty-fifth day of March to the following twenty-fourth day of March inclusive.

(2.) As regards inhabited house duties—

(*a.*) In England from the sixth day of April to the following fifth day of April inclusive:

(*b.*) In Scotland from the twenty-fourth day of May to the following twenty-third day of May inclusive.

(3.) As regards income tax—

In Great Britain and Ireland from the sixth day of April to the following fifth day of April inclusive.

Assessors Certificates.

Delivery of assessments.

49. (1.) On or before the day appointed by the General Commissioners for that purpose, every assessor shall deliver to such Commissioners—

(*a.*) His certificates of assessments under Schedules A., B., and E. of the Income Tax Acts and of inhabited house duties; and

(*b.*) All returns relative to the duties made to him before the above appointed day.

(2.) All returns made by the parties to be charged after that appointed day shall be delivered to the Commissioners.

Estimates in default of returns.

50. (1.) In case the assessor does not receive a return from a person liable to be charged to the duties, he shall to the best of his information and judgment—

(*a.*) Make an assessment on every such person of the charge which ought to be imposed on him under Schedules A., B., and E. of the Income Tax Acts, and under the Acts relating to the duties on inhabited houses; and

(*b.*) Estimate the amount at which every such person ought to be charged in respect of the duties under Schedule D. of the Income Tax Acts, returning to the Commissioners the name and residence of every such person and any other particular the Commissioners may require.

(2.) On the delivery to the General Commissioners by the assessor of any certificates of assessment and of estimate, and their acceptance thereof, they shall forthwith deliver the same to the surveyor for examination

Examination of Assessments.

Surveyors to examine assessments and returns.

51. (1.) The surveyor may inspect and examine every return, and also every first assessment of the duties, made for any parish for any year, as well before as after the respective Commissioners sign and allow such first assessments.

(2.) Every person in whose custody any return may be shall on the request of the surveyor deliver the same into his custody, taking his receipt for the same; and every person in whose custody any such assessment shall be shall on the request of the surveyor produce the same, and the surveyor is hereby authorized to take charge of such assessment until he has taken such copies or extracts as may be necessary.

Amendment of Assessments.

May amend assessments.

52. If the surveyor discovers that any properties or profits chargeable to the duties have been omitted from such first assess-

ments, or that any person so chargeable has not made a full and proper or any return, or has not been charged to the said duties, or has been undercharged in the said first assessments, or has obtained and been allowed from and in such first assessments any allowance, deduction, abatement, or exemption not authorized by the Tax Acts, then

(1.) As regards inhabited house duties and the duties chargeable under Schedules A., B., and E. of the Income Tax Acts—

(*a.*) Before the first assessment has been signed and allowed, the surveyor shall correct and amend such assessment, and charge the person liable to the full amount and at the full rate of duty at which he ought to be charged.

(*b.*) After the first assessment has been signed and allowed, but within four months after the expiration of the year to which such assessment relates, the surveyor shall certify the particulars of any such insufficient return, default, omission, undercharge, or unauthorized deduction to the General Commissioners, who shall thereupon rectify the same by signing and allowing an additional first assessment to be made in accordance with the particulars set forth in such certificate, subject to appeal and other proceedings as authorized in the case of the first assessment.

(2.) As regards the duties chargeable under Schedule D. of the Income Tax Acts, the Additional Commissioners shall at any time after the said first assessments have been signed and allowed, but within four months after the expiration of the year to which such first assessments relate, make an assessment on any such person in an additional first assessment in such sum as according to their judgment ought to be charged on such person, subject to objection by the surveyor and to appeal.

Place of Assessment.

Parish in two counties.

53. (1.) Where a parish is in two or more counties or divisions the duties to be charged in or for such parish shall be assessed by the Commissioners acting for that part of the parish where the church is situate, and the whole parish shall be deemed for the purposes of this Act and the Tax Acts to be situate in the county or division wherein such church is situate; and also where any dwelling-house or any other premises occupied therewith is situate in two or more parishes the whole duties to be charged thereon shall be assessed, raised, levied, collected, and paid in one of the parishes only as the surveyor deems most expedient, to be notified by him to the Commissioners acting for either of the parishes, and the party charged shall be relieved from any second assessment made thereon, or any part thereof, as in other cases of double assessments.

Houses in two parishes.

Board to direct where assessments to be made.

(2.) If a doubt arises as to the district or parish in which a person ought to be assessed to the duties, and where a person has been assessed, or shall be liable to be assessed, to the duties, in two or more districts or parishes, the Board may order that he shall be assessed to the duties in such district or parish as appears to them to be proper, and he shall be assessed accordingly.

Doubts as to parish to which lands belong.

54. (1.) If a doubt arises as to the parish in which any lands are situate, or if such lands are extra-parochial, the Board may, by

order in writing, direct that such lands shall, for the purpose of the assessing, charging, collecting, and levying the duties, and for all other purposes of the Tax Acts, be annexed to and deemed to be within such neighbouring parish, and within such division as the Board may deem the most convenient.

(2.) After such order the duties shall be assessed, charged, raised, collected, and levied upon the occupiers of and inhabitants on such lands, by and under the authority of the General Commissioners for the division, and by the surveyor, assessors, and collectors for the parish to which such lands have been so annexed, and all regulations contained in this Act or in the Tax Acts for the making of any assessment, charge, or surcharge to the duties, and for the hearing of appeals against the same, shall, as regards such lands, have application.

(3.) The Board may revoke any such order and substitute any other order in lieu thereof from time to time as often as it shall appear to them to be expedient so to do.

Errors.

Errors of description.

55. No assessment, nor any charge made upon any assessment, shall be impeached or affected—

(*a.*) By reason of any mistake therein, or in either of them,

(i.) In the Christian name or names, or surname, of any party liable to any of the duties;

(ii.) In the description of any profits or property;

(iii.) In the amount of the duty charged:

(*b.*) By any variance between the notice and the certificate of charge or assessment;

provided that in cases of charge the notice thereof be duly served on the person intended to be charged, and such notice and certificate do severally contain in substance and effect the several particulars on which the charge is made; and every such charge shall be heard and determined on its merits by the General Commissioners.

Allowance of Assessments.

Allowance of assessments.

56. (1.) After the surveyor has examined the assessments delivered by the assessors, the General Commissioners shall take them into consideration; and in case the surveyor has not objected to the assessments and the Commissioners are satisfied that they have been made truly and without fraud, and so as to charge the properties and persons contained therein with the full duty which ought to be charged, the Commissioners shall sign and allow such assessments.

(2.) In case the surveyor objects to any assessment and applies for a revision thereof, suggesting in writing to the General Commissioners any error, mistake, omission, or fraud in making the same, they shall, according to the best of their judgment, rectify such assessment so that the proper duty may be fully charged according to the intent and meaning of the Tax Acts.

Appeals.

Notice of appeal meetings to be given.

57. (1.) So soon as any assessment of the duties for a parish shall be signed and allowed, notice of appeal meetings shall be

given as prescribed by the Income Tax Act, 1842, and the Clerk shall inform the surveyor thereof. 5 & 6 Vict. c. 35.

(2.) All appeals against the inhabited house duties shall be determined in like manner as appeals under Schedule A. of the Income Tax Acts. House duty appeals.

(3.) A person aggrieved by an assessment upon him included in any first or additional first assessment shall, on giving ten days notice of objection in writing to the surveyor within the time limited for hearing appeals, be entitled to appeal to the General Commissioners against such assessment within twenty-one days after the date of the notice of such assessment to the party charged therewith. Persons aggrieved may appeal.

(4.) No assessment delivered to the General Commissioners shall be altered by them, or any of them, before the time for hearing and determining appeals, and then only in cases of charges appealed against, and according to the determination of the said Commissioners upon their hearing the matter of appeal particularly relating thereto, upon a general appeal day duly appointed, except in such cases only where such Commissioners are specially authorized to alter or rectify any such assessment; and if the Clerk or any other person alters or causes or procures or suffers to be altered any assessment after the same has been allowed by the Commissioners except as aforesaid, or in cases of appeal, and by order of the said Commissioners, made after appeal as aforesaid, such clerk or other person shall incur a penalty of fifty pounds. Assessments not to be altered before appeals, except in cases authorized.

(5.) The General Commissioners shall cause notice of the day of appeal to be given to the appellants, and shall meet together from time to time, with or without adjournment, until all appeals shall have been determined.

(6.) The said Commissioners shall not, upon the hearing of any such appeal, make an abatement or reduction in the charge made upon any person by assessment or surcharge by any assessor or surveyor, but the charge or surcharge shall stand good and remain part of the annual assessment, unless it shall, upon the hearing of such appeal, appear to the Commissioners then present, or the major part of them, by examination of the appellant upon oath or affirmation, or by other lawful evidence to be produced by him, that such person is overcharged in or by such assessment or surcharge. Proof of overcharge.

(7.) At every and any appeal the surveyor and assessor may then and there attend, and Surveyor may attend and produce evidence.

(*a.*) Give his reasons in support of the assessment or surcharge appealed against:

(*b.*) Produce any lawful evidence in support of such assessment or surcharge:

(*c.*) Have full power and liberty to be present during all the time of hearing such appeals and of the Commissioners determining the same.

(8.) If on an appeal it appears to the said Commissioners that a person assessed or surcharged ought to be charged to an amount beyond the amount contained in such assessment or surcharge, the Commissioners shall charge such person to the amount of the sum omitted. Persons not fully assessed may be charged.

No barrister, &c. to plead.

(9.) No barrister, solicitor, attorney, or any person practising the law shall be allowed to plead before the said Commissioners on such appeal for the appellant or officers either vivâ voce or by writing.

Determination final, except where cases are required for High Court.

(10.) Appeals once determined by the General Commissioners, or by the major part of them present on the day appointed for the hearing of appeals, shall be final; and neither the determination of the Commissioners nor the assessment then and there made thereupon shall be altered at any subsequent meeting, or at any other time or place, except by order of the High Court when a case has been required as provided by this Act.

Charges not to be made in certain cases.

58. The determination of the General Commissioners after appeal on an objection made by the surveyor to an assessment on any person to the duties, or to any estimate on which any assessment is made for any year, shall preclude the surveyor from afterwards making a further charge for the same year on the same person in respect of the same matter, property, or profits included in the assessment or estimate before objected to and determined as aforesaid.

Cases for Opinion of High Court.

Commissioners may be required to state a case for opinion of High Court.

59. (1.) Immediately upon the determination of any appeal under the Income Tax Acts by the General Commissioners, or by the Special Commissioners, or any appeal under the Acts relating to the inhabited house duties by the General Commissioners, the appellant or the surveyor may, if dissatisfied with the determination as being erroneous in point of law, declare his dissatisfaction to the Commissioners who heard the appeal, and having so done may, within twenty-one days after the determination, require the Commissioners, by notice in writing addressed to their clerk, to state and sign a case for the opinion of the High Court thereon. The case shall set forth the facts and the determination, and the party requiring the same shall transmit the case, when so stated and signed, to the High Court within seven days after receiving the same, and shall previously to or at the same time give notice in writing of the fact of the case having been stated on his application, together with a copy of the case to the other party, being the surveyor, or the appellant, as the case may be.

(2.) In relation to cases to be so stated, and the hearing thereof, the following provisions shall have effect:

(*a.*) The party requiring the case shall, before he shall be entitled to have the case stated, pay to the clerk to the Commissioners a fee of twenty shillings for and in respect of the case:

(*b.*) The High Court shall hear and determine the question or questions of law arising on a case transmitted under this Act, and shall thereupon reverse, affirm, or amend the determination in respect of which the case has been stated, or remit the matter to the Commissioners with the opinion of the High Court thereon, or may make such other order in relation to the matter, and may make such order as to costs as to the High Court may seem fit, and all such orders shall be final and conclusive on all parties:

(*c.*) The High Court shall have power, if they think fit, to cause the case to be sent back for amendment, and thereupon

the same shall be amended accordingly, and judgment shall be delivered after it shall have been amended:

(*d.*) The authority and jurisdiction hereby vested in the High Court shall and may (subject to any rules and orders of the High Court in relation thereto) be exercised by a judge of the High Court sitting in chambers, and as well in vacation as in term time:

(*e.*) The High Court may from time to time, and as often as they shall see occasion, make and alter rules and orders to regulate the practice and proceedings in reference to cases stated under this Act.

(3.) An appeal shall lie from the decision of the High Court, or of any judge thereof, upon any case stated under the above provisions to Her Majesty's Court of Appeal, and from thence to the House of Lords, and from the decision of the Court of Session, as the Court of Exchequer in Scotland, upon any case so stated to the House of Lords.

(4.) The fact that a case so stated is pending before the High Court therein referred to shall not in any way interfere with the payment of the income tax or inhabited house duty according to the assessment of the Commissioners by whom the case was stated, but the income tax or inhabited house duty shall be paid according to such assessment, as if the case had not been required to be stated, and in the event of the amount of assessment being altered by the order or judgment of the High Court the difference in amount, if too much has been paid, shall be repaid with such interest (if any) as the High Court may allow, and if too little, shall be deemed to be arrears (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

Double Assessments.

Relief to persons doubly charged.

60. Whenever it appears to the satisfaction of the Board that a person has been assessed more than once to the duties for the same cause and for the same year, they shall direct the whole or such part of such one or more of the assessments as appears to be an overcharge to be vacated, and thereupon the same shall be by such order vacated accordingly.

Books of Assessments.

Books of assessment.

61. (1.) Whenever and so soon as the General Commissioners and Land Tax Commissioners shall have signed and allowed any assessment to the duties or the land tax, and the time limited for hearing any appeals therefrom shall have elapsed, the Clerk shall number the pages in such book of assessment, and duly cast up and total the sums in each page.

Account of totals.

(2.) The Clerk shall forthwith and before the next ensuing receipt transmit to the collector of inland revenue an account on a form prescribed by the Board, showing the total sums to be paid by and for each parish, together with the names and addresses of the collectors appointed to receive the same.

Changes.

Surveyor to certify changes; and

62. (1.) If a person assessed under Schedule D. of the Income Tax Acts ceases within the year of assessment to carry on the

Commissioners to apportion and adjust the assessment.

concern in respect of which the assessment is made, and is succeeded therein by another person, the surveyor shall, within four months from the fifth day of April next after such change, certify to the General Commissioners for the district in which the assessment is made the particulars thereof, and the Christian and surname and place of residence of the person assessed, and of the successor to the concern, and the date of the change in the carrying on of the concern, if the same be known to the surveyor.

(2.) On receipt of such certificate the Commissioners shall cause notice to be given to the respective parties of a meeting of Commissioners for considering the same; and the Commissioners shall, on the examination of the respective parties, if in attendance, or on other satisfactory proof of the facts, adjust the assessment by charging the successor with a fair proportion thereof from the period of his succeeding to the concern and relieving the person originally assessed from a like amount.

(3.) The determination of the Commissioners on any such certificate shall be final, and the assessment so adjusted shall be recoverable from the respective parties in like manner as an original assessment; and if either of the parties has paid in respect of an assessment so certified more than the proportion which appears by the determination of the Commissioners to be chargeable on him, the amount so overpaid shall, when recovered from the party liable, be paid to the person by whom the overpayment was made.

Omissions from First Assessments.

Charges may be made in cases of omissions.

63. (1.) Where the surveyor discovers that a person liable to any of the duties has not been assessed in respect thereof in any first or additional first assessment, he may, at any time within the year following the year for which such person ought to have been charged, charge the person liable to the amount which ought to have been charged within the year of assessment, to the best of his judgment, and certify the particulars of such omission and charge to the General Commissioners, who, upon delivery of any such certificate, and upon oath being first made either by the surveyor or other credible witness of the due service of a notice of charge on the person so charged, shall sign and allow the said certificate as hereinafter prescribed, but subject to appeal.

Notice to persons charged.

(2.) The surveyor shall give to every person so charged notice of such charge, and the particulars thereof.

Proof of notice.

(3.) The certificate of the surveyor with oath of service of the notice of charge shall be deemed sufficient proof of the contents thereof, unless the contrary be shown on the production of such notice to the General Commissioners by the party charged; and no proof of the contents of any such notice shall be required by the said Commissioners to be given to them either by a copy thereof or otherwise previous to their signing or allowing the said certificates, nor upon appeal therefrom, nor other proof in any matter relating to the same, except the oath of the person who shall have made service of such notices, and which shall be in the form and to the effect following; that is to say,

'I *A.B.* do swear that a notice was duly served upon each person 'I mentioned in the above certificate containing the particulars as

'set forth therein respectively on the day or days mentioned in the 'said certificate.'

(4.) If any person wilfully and corruptly makes a false statement in any such oath of service he shall be guilty of misdemeanor, and shall be liable to imprisonment for six months with or without a fine not exceeding fifty pounds.

(5.) No charge upon any assessment of duties shall be allowed or signed unless the certificate thereof shall be delivered to the General Commissioners within the year following the year of such assessment. Time limit.

(6.) The delivery of any such certificate of charge by any surveyor to their clerk in default of a meeting of the said Commissioners shall be deemed a sufficient delivery. Delivery.

(7.) In default of a meeting of the Commissioners before the time limited for the hearing of appeals from the charges of the surveyor, or if the said surveyor shall not have had notice of a meeting of the Commissioners, they shall, at their first meeting to be held thereafter, sign and allow the said certificates, and afterwards hear and determine all appeals therefrom.

Amended Return.

64. (1.) A person to whom such notice of charge has been given may, within ten days from date of such notice, whether he shall have made a return before or not, Persons surcharged may make amended return.

(*a.*) Deliver to the surveyor a true and perfect return containing all particulars required by the Tax Acts; or

(*b.*) Give notice in writing to the surveyor that he doth abide by the return before made by him.

(2.) To such return or notice shall be annexed a declaration, signed by the person to whom such notice of charge has been given, in his own name and handwriting or sign, and also signed and attested by one credible witness at the least. Every such declaration shall allege—

(*a.*) The grounds and cause of his neglect to make a return; Declaration.

(*b.*) The grounds and cause of each omission made or mentioned in the notice of charge to have been made in such former return; or

(*c.*) The grounds and cause of each claim of exemption, allowance, or deduction made in the former return; and

(*d.*) That the return or amended return to which the said declaration is annexed is a true and perfect return of all particulars required of the declarant by the Tax Acts, to the best of his judgment and belief; and

(*e.*) That such neglect, omission, or claim was not made with intent to defraud the Revenue.

(3.) The surveyor may object to such return or amended return, or declaration thereto annexed, and shall in such case serve notice of objection on the party charged, and certify such return or amended return and declaration annexed thereto, with the cause of his objection, to the General Commissioners, who shall thereupon cause the assessment to be made according to such last-mentioned certificate of objection, from which charge no abatement shall be made except on the appeal of the party so charged. Objections to amended return.

Satisfaction therewith.

(4.) If the surveyor is satisfied with such return or amended return and declaration annexed thereto, he may certify his satisfaction therewith to the General Commissioners, who shall thereupon cause the party charged to be assessed on the amount of such return in single duty.

Time limit.

65. (1.) Every person charged in pursuance of this Act by the certificate of any surveyor shall have the period of ten days after service of the notice of charge to deliver his amended return to the surveyor, and no certificate of charge shall be signed or allowed by the General Commissioners nor any appeal heard from such charge before the expiration of such period.

(2.) If the person so charged shall, before the expiration of the said period, deliver a return and declaration which the surveyor objects to, such return and declaration shall be a sufficient notice of appeal from such charge to the Commissioners.

(3.) If the person so charged shall not, before the expiration of the said period, deliver a return or declaration, the Commissioners may, on his or his agent's appearance before them, and the delivery to them of a return and declaration as is herein required on the day appointed for hearing appeals from the charges of the surveyor, hear and determine the matter of such charge, although the person charged shall not have given any previous notice of his intention to appeal.

(4.) In default of the appearance of the party charged or of his agent before the Commissioners on the day of appeal, or in default of the production of a return or declaration as aforesaid, the certificate of charge shall be confirmed by the Commissioners.

False declaration.

66. (1.) If a person in any such declaration wilfully and fraudulently declares anything which is false, he shall be guilty of misdemeanor, and shall be liable to imprisonment for not exceeding six months, and be fined in a sum not exceeding treble the amount of duty for which he has been charged, as the Court before whom such trial shall be had shall order.

Indictment.

(2.) The indictment for such misdemeanor shall be laid in the county where the declaration was exhibited to the General Commissioners.

Appeals against Surcharges.

Appeals against surcharges.

67. (1.) Appeals against surcharges shall be heard and determined according to the directions prescribed in respect of appeals against the first assessments of the same duties.

(2.) If a person surcharged is prevented by absence or sickness, or other sufficient cause, to be proved before the General Commissioners on the oath or solemn affirmation of the said person or otherwise, from appealing within twenty-one days after the date of the notice of charge, or from attending in person within such time, the Commissioners may postpone the hearing of the appeal for such time as may to them appear necessary.

Treble duty.

68. (1.) On every surcharge allowed by the General Commissioners on appeal in whole or in part the assessment shall be made on the amount of the surcharge allowed in treble the rate of duty prescribed in the Tax Acts.

(2.) But the General Commissioners may remit in whole or in part such treble duty and charge in single duty only, where they are of opinion—

(*a.*) That the assessment might have been amended by the surveyor by means of the original return of the person charged:

(*b.*) That the alleged default, neglect, omission, or claim of exemption, allowance, or deduction was not wilfully made with intent to defraud the Revenue:

(*c.*) That the person charged was prevented from making an amended return in due time by absence or sickness or other sufficient cause:

(*d.*) That there was reasonable cause of doubt or controversy on the part of the appellant on the subject matter of appeal.

Supplementary Assessments.

Supplementary assessments.

69. A certificate of surcharge shall be sufficient authority to the General Commissioners to cause supplementary assessments of the duties to be made from time to time. The supplementary assessments shall include all surcharges according to the certificates of surcharge amended in cases requiring amendment according to the determination of the Commissioners, and all treble duties or parts thereof assessed over and above the rates of duty prescribed in the Tax Acts and all penalties imposed by the Commissioners within the year of assessment for offences against the Tax Acts or this Act.

Charge Duplicates.

Duplicates showing amount of assessments to be made out.

70. (1.) The respective Land Tax and General Commissioners shall yearly cause two duplicates of the charge by every assessment to be made out on the prescribed form by their clerk.

(2.) One of such duplicates shall be delivered to the proper collector of inland revenue, and the other transmitted to the Board, within the times herein-after limited.

(3.) The said duplicate shall be made as regards land tax for the same parishes and divisions for which distinct duplicates are directed to be made out or may be made out under the Land Tax Acts, and as regards the duties for such parishes for which a separate assessment of the duties may be made.

Contents.

(4.) The said duplicates shall contain—

(*a.*) The names and surnames of the several assessors and collectors for every parish and division; and

(*b.*) The full amount of the sums given in charge to each collector throughout the whole year, without any discharge, diminution, or defalcation on any pretence whatever.

(5.) The said duplicates shall be made out, delivered, and transmitted on or before the thirty-first day of March in each year, or if the assessments shall not then have been made within one month at farthest after all appeals against such assessments shall have been heard and determined.

Penalty.

(6.) If the Clerk neglects or refuses to make out and deliver such duplicates within the time and in manner herein-before directed, or wilfully makes any false entry in or omits any sum from such duplicates, he shall incur a penalty of one hundred pounds, and on conviction be discharged from his office.

PART V.

APPOINTMENT OF COLLECTORS [ENGLAND].

Extent of Part.

71. This Part shall not extend to Ireland or except where expressly mentioned to Scotland.

Grouping of Parishes.

Collecting groups.

72. (1.) The Land Tax Commissioners acting for a division may, with the assent of the Board, group parishes together in such division for the purposes of collection; and parishes so grouped shall for such purposes, but for such purposes only, be deemed and taken to be one parish.

(2.) Where parishes have been so grouped and the grouping proves to be inconvenient, the Land Tax Commissioners may, with the assent of the Board, dissolve the grouping either as regards all or some or one of the parishes so grouped.

Nomination.

Nomination of collectors.

73. (1.) The Land Tax Commissioners and General Commissioners shall, in the month of April in each year, nominate one or more able and sufficient person or persons, being resident within each parish or group, to the office of collector of taxes for every such parish or group within the division for which such Commissioners act.

(2.) In the event of there being no able or sufficient person willing to take the office of collector resident within the parish or group, the respective Commissioners may nominate an able and sufficient person resident within a neighbouring parish or group.

Office not compulsory.

(3.) It shall not be compulsory on any person to accept the office of collector, and no person shall be liable to any penalty for neglecting or refusing to take upon himself the said office, provided he within fourteen days after the notification to him of his appointment either personally or by registered letter addressed to the clerk to the said respective Commissioners signifies his refusal to accept the office.

Penalty in default of notice.

(4.) In the event of a person so nominated not giving notice in the above manner within the prescribed time, and on his failing when required by the respective Commissioners to attend a meeting for the purpose of receiving his appointment and warrant as collector, he shall incur a penalty of twenty pounds.

(5.) On the expiration of the time above limited for declining the office the said respective Commissioners shall appoint such person or persons as they think fit, who has or have been nominated and has or have not declined the office in the prescribed manner, to be collector or collectors for the parish or group for which he or they have been nominated.

(6.) The fact of the nomination or appointment of a person to be collector shall be notified to him personally, or by a registered letter sent through the general post.

(7.) In any case in which a person nominated as collector for a parish or group declines in manner aforesaid the office, the respective Commissioners may nominate some other able and sufficient person to the office, proceeding in the manner herein-before directed with regard to any such or any subsequent nominations.

(8.) If the collector for any parish shall not have been appointed on or before the thirty-first day of May in any year, the power of appointing a collector for such parish for that and for every subsequent year shall absolutely vest in the Board, and the Board shall appoint a collector for such parish.

(9.) In the event of the death of a collector for any parish or group in the course of any year, or before the collector's accounts for such parish for such year shall have been closed, the Board or the Land Tax Commissioners and General Commissioners respectively, by whom such collector was for such year appointed, may appoint to the vacant office such person or persons as they may think fit and who may not decline the office in manner aforesaid.

(10.) If a vacancy so occurring by the death of a collector be not filled within forty days from the date of death by the Land Tax Commissioners and General Commissioners where the appointment to such vacancy has to be made by them, the power of filling such vacancy for such year shall vest in the Board.

Security to the Crown.

Board may require security.

74. (1.) The Board may whenever they think fit—

(*a.*) Give notice to the Land Tax Commissioners and General Commissioners that they require any or all of the persons nominated or appointed collectors in or for any parish or group or division specified in such notice, to give security to the satisfaction of the Board for the due collecting, accounting for, and paying over of the moneys collected or to be collected by such persons respectively, and for the due performance of their duties as such collectors:

(*b.*) Cause the like notice to be given to any person who has been appointed collector.

(2.) After such notice to the Commissioners it shall not be lawful for them to appoint any person to be collector in or for any such parish or group or division, unless he shall previously have given security to the satisfaction of the Board.

(3.) In case a person who has been appointed collector, and to whom such notice as aforesaid shall be given, fails to give security within the time limited by the notice for that purpose, his nomination, and appointment, and authority as collector shall cease at the end of that time.

Appointment by Board.

In default of security being given Board may appoint.

75. (1.) If after a notice as aforesaid given by the Board there is neglect or delay in the appointment of collectors who previously have given security to the Crown, or a failure on the part of a person nominated or appointed collector to give such security, the Board may appoint a collector or collectors of the land tax and the duties in or for the parish or group or division in or with respect to which such neglect, delay, or failure has occurred.

(2.) A person appointed by the Board collector for a parish or group shall have, use, and exercise, and is hereby invested with the like powers and authorities as by this Act and the laws in force a collector appointed by the Land Tax Commissioners and General Commissioners respectively could or might use or exercise or is invested with.

(3.) The appointment by the Board of a collector shall be by warrant under their hands, and a warrant of the Board directed to a person appointed by them to be collector shall have the like force and effect and confer the like power and authority as a warrant of the said respective Commissioners directed to a person appointed by them to be collector.

Security.

76. (1.) The security to be given in pursuance of this Act to the satisfaction of the Board shall be either by bond to the Crown, to be entered into by the collector, with sureties, to be approved by the Board, or as the Board determine, and in such sum as the Board require.

Conditions of bond.

(2.) The condition of every such bond shall be that the said collectors shall—

(*a.*) duly demand the land tax, the duties, and moneys of the persons on whom the same are assessed, or from whom the same are payable; and

(*b.*) in case of nonpayment thereof enforce the powers of this Act and the several Acts in that behalf against those who make default; and

(*c.*) account for and pay over all such moneys as shall come to their hands as or for any land tax or the duties to the proper officer appointed by the Board for the receipt thereof; and

(*d.*) such further and other terms and provisions as the Board may deem fit and proper.

Security to the Commissioners.

Commissioners, inhabitants, &c. may require security.

77. (1.) The Land Tax Commissioners and General Commissioners may require collectors on their appointment to give security to their satisfaction.

(2.) Any two or more inhabitants of a parish or group being respectively charged to the land tax or the duties in the assessment for the year current, may by notice in writing to the respective Commissioners require that the person whom they propose to appoint collector for such parish or group shall give security to the satisfaction of the Commissioners, such notice to be served personally on or by registered letter addressed to their clerk, and after receipt of such notice it shall not be lawful for the Commissioners to appoint a person who has not given such security.

(3.) The security to be given to the Commissioners may be by a joint and several bond, with two sureties at the least, to and in the names of any two or more of such Commissioners, and the penal sum in any such bond shall, if so required, be equal to the whole land tax duties and moneys assessed in the parish or group, and to be collected by the person whom it is proposed to appoint collector for such parish or group, and from whom security is required.

Exemption from Stamp Duty.

Bonds free from stamp duty.

78. No bond or other security given under this Act by a collector or other person in respect of the collection, accounting for, or remitting of the land tax or the duties shall be liable to stamp duty.

Liability of Parishes.

79. (1.) No parish shall be answerable for the acts, neglects, or defaults of a collector appointed by the Board, or who gives security to the Crown, nor shall a parish be liable to be re-assessed for an arrear or deficiency of the land tax or the duties arising from any default or failure of such collector. Parish not liable for default where Board take security.

(2.) Where the collector of a parish is not appointed by the Board or does not give security to the Crown the parish shall be answerable for the amount of the land tax and the duties, and for the same being duly demanded of the persons charged therewith, and for the collector, or his executors or administrators, duly paying over the sums received by him to the collector of inland revenue. In other case parish liable.

(3.) Every arrear of the land tax and the duties arising from the default or by the failure of a collector for which a parish is answerable, shall be re-assessed within or upon such parish as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same tax or duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year to the same tax or duties respectively on which such arrear shall have accrued, according to each person's assessment thereof, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made of the same tax or duties to be raised and levied in such manner as any assessment may by this Act, the Tax Acts, or Land Tax Acts be raised and levied. Arrears to be re-assessed.

Poundage.

80. The several collectors in England shall have remuneration as appearing in the First Schedule. Poundage to collectors.

Appointment of Collectors (Scotland).

81. (1.) The Treasury shall appoint the collectors of the land tax and of the duties in and for Scotland. Treasury to appoint.

(2.) The Treasury may appoint distributors of stamps in Scotland, or any of them, or other persons to be collectors or other officers for collecting and receiving the land tax and the duties in Scotland and for such parts of Scotland as the Treasury may think fit.

(3.) Such salaries and allowances as the Treasury think fit shall be granted to such distributors or other persons who shall hold their respective offices during the will and pleasure of the Treasury or the Board. Allowances.

(4.) Such distributors or other persons shall, before they act in the execution of their respective offices, give security to the satisfaction of the Board. Security.

(5.) No county or burgh in Scotland shall be liable for any deficiency in the collection of the land tax or the duties occasioned by the default of any collector appointed as aforesaid. No liability to re-assessment.

(6.) If a person other than a distributor of stamps in Scotland is appointed to be collector or other officer as aforesaid, a return show- Return to Parliament.

ing the name of such person, with his salary and allowances, shall be laid by the Treasury before Parliament within twenty-one days after the commencement of the session of Parliament which shall next follow every such appointment.

Interpretation. (7.) In this section the term "distributor of stamps" includes "sub-distributor of stamps."

Savings (8.) With respect to any local taxes or assessments nothing in this section shall affect any right of the Commissioners of Supply to appoint collectors of such taxes or assessments, and when in any Act in regard thereto anything is required to be done by or any power is granted to the collectors of land tax, such thing may be done and such power may be exercised by the collectors of the said local taxes or assessments appointed by the Commissioners of Supply.

PART VI.

COLLECTION.

Time for Payment.

Duties when due. **82.** (1.) In England the land tax and the duties, except only such duties of income tax as are payable by way of deduction, or are assessable in respect of railways, and in Ireland the income tax (with the like exceptions as in England) in every assessment for every year shall be payable on or before the first day of January in such year.

(2.) In Scotland the land tax and duties, except only such duties of income tax as are payable by way of deduction, in every assessment for every year shall be payable on or before the first day of January in such year.

Duties assessed after 1st January. (3.) The land tax and duties included in any assessment whatever for any year, signed and allowed as by this Act directed on or after the first day of January in any such year, shall be deemed to be due and payable on the day next after the day on which such assessment may be signed and allowed by the Land Tax Commissioners or General Commissioners respectively.

Collectors Duplicates.

Clerk to prepare duplicates. **83.** (1.) When and so soon as any assessments of the land tax and duties or any of them shall have been signed and allowed by the Land Tax Commissioners and General Commissioners respectively, and the time for hearing appeals against such assessments shall have expired, the said respective Commissioners shall forthwith sign and seal respectively one duplicate of every land tax assessment and two duplicates of every assessment of the duties, which duplicates shall be duly prepared by the clerk to the said respective Commissioners on the prescribed forms.

Delivery to collectors and surveyor. (2.) The respective Commissioners shall deliver the duplicate of the land tax assessment and one of the said duplicates of the assessment of the duties, together with warrants for collecting the same in the prescribed form to the collector of the parish for which the assessments are made, and the other of the said duplicates of the assessment of the duties they shall deliver to the surveyor for the district. The assessments shall be kept by the clerk for the use of the said Commissioners respectively.

(3.) A collector who has been required to give security under this Act, shall not have delivered to him his duplicates and warrants until he has given such security.

Additional First Assessments.

Cases not then determined to be added to first assessments.

84. (1.) Any assessments not made, or against which any appeal shall be depending when the first assessments are signed and allowed, shall, on the making or determining of the same, from time to time be added to such first assessments, and to the respective duplicates thereof, by being included in a separate form of assessment and duplicate, and the duties therein which ought to have been previously collected and paid shall be collected, levied, and paid by the collector.

(2.) Any person having in his custody or possession any such duplicate, and refusing to deliver over the same to the collector appointed in conformity with this Act, on demand made by him for the same, shall incur a penalty of one hundred pounds.

Demand.

Collectors to demand duties.

85. (1.) Every collector shall, when the land tax and the duties become due and payable, make demand of the several sums contained in the duplicates given him by the Land Tax and General Commissioners in charge to collect from the persons charged therewith, or at the places of their last abode, or on the premises charged with the assessment or duties, as the case may require.

(2.) The collectors of house duty and income tax under Schedules (A.) and (B.) shall, in the demand note delivered previous to payment, distinctly describe the property and specify the amount of the assessment and the rate at which the duty or tax is charged upon such assessment.

To give receipts.

(3.) On payment of the land tax and the duties the collector shall give acquittances under his hand on the prescribed form (without charge for such acquittances) unto the persons who pay the same

Recovery.

Collectors on payment of duty being refused to distrain.

86. (1.) If a person refuses to pay the sum charged upon him by virtue of the Land Tax Acts, the Tax Acts, or this Act, on demand made by the collector, according to the assessments and warrants to him delivered by the Land Tax and General Commissioners, such collector may, and he is thereunto authorized and required, for nonpayment thereof, to distrain upon the messuages, lands, tenements, and premises charged with such sum of money, or to distrain the person so charged by his goods and chattels, and all such other goods and chattels as the collector is hereby authorized to distrain, without any further authority from the said respective Commissioners for that purpose than the warrant to such collector delivered on his appointment.

May under warrant break open houses

(2.) For the purpose of so levying a distress, a collector may, upon warrant under the hands and seals of the said respective Commissioners, obtained for that purpose, break open in the daytime any house or premises, calling to his assistance any constable or other peace officer for the parish, group, or division where any refusal, neglect, or resistance shall be made. And it shall be the

duty of all constables or other peace officers, when so required, to aid and assist the collector in the execution of such warrant and in levying the distress in the house or premises.

Levy.

(3.) A levy or warrant to break open shall be executed by or under the direction and in the presence of the collector.

(4.) Every distress levied by a collector shall be kept for the space of five days at the costs and charges of the person so refusing to pay.

(5.) If the said person does not pay the respective sums of money so due within the said five days, then the said distress shall be appraised by two or more of the inhabitants where the said distress is taken, or other sufficient persons, and there be sold by public auction by the said collector or his deputy, for payment of the said money; the overplus coming by the said distress (if any there be), after deducting the said money and also the costs and charges of taking, keeping, and selling the said distress, which costs and charges the said officer is hereby authorized to retain, shall be restored to the owner thereof.

Powers of 33 Geo. 3. c 55. may be used in recovery of arrears.

(6.) The provisions in regard to warrants of distress contained in an Act passed in the thirty third year of His late Majesty King George the Third, intituled "An Act to authorize justices to impose "fines upon constables, overseers, and other peace and parish officers "for neglect of duty, master of apprentices for ill usage of such "their apprentices, and also to make provision for the execution of "warrants of distress granted by magistrates," shall apply to levies and distraints made by collectors for recovery of the duties or land tax.

Collectors advancing duties may levy the sum paid.

87. If a collector advances and pays over to the collector of inland revenue any sum of money for or on account of the land tax or the duties assessed on any other person, whether at his request or not, such collector may, in default of repayment to him at any time within the space of six months after such payment, levy the land tax or the duties by the like ways and methods as such collector might have levied the same before such payment thereof to such collector of inland revenue, and as if the same had not been paid or satisfied.

No goods to be taken except at the suit of landlord for rent unless party pay arrears.

88. (1.) No goods or chattels whatever belonging to any person at the time any of the duties or the land tax became in arrear shall be liable to be taken by virtue of any execution or other process, warrant, or authority whatever, or by virtue of any assignment, on any account or pretence whatever, except at the suit of the landlord for rent, unless the party at whose suit the said execution or seizure shall be sued or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods or chattels, pay or cause to be paid to the collector all arrears of the said duties or land tax which shall be due at the time of seizing such goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided such duties and land tax shall not be claimed for more than one year.

(2.) In case the duties and land tax shall be claimed for more than one year, then the said party at whose instance such seizure shall have been made, paying the said collector the aforesaid duties and land tax due for one whole year, may proceed in his seizure as

he might have done if no duties and land tax had been so claimed; but in case of refusal to pay the said duties and land tax the said collector is hereby authorized and required to distrain such goods and chattels, notwithstanding such seizure or assignment, and to proceed to the sale thereof according to this Act, in order to obtain payment of the whole of the said duties and land tax so assessed, together with the reasonable costs and charges attending such distress and sale; and every such collector so doing shall be indemnified by virtue of this Act.

Commissioners may commit defaulter.

89. If any person shall refuse or neglect to pay any sum charged upon him by virtue of the Tax Acts or this Act within ten clear days after demand as aforesaid, and no sufficient distress can or may be found whereby the same may be levied, the General Commissioners may by warrant under their hands and seals commit such person to prison, there to be kept without bail until payment shall be made of that sum or security given for payment thereof, together with such further sum as the said Commissioners shall adjudge to be reasonable for the costs and expenses of apprehending and conveying to prison such person; and every such person shall be detained and kept in prison according to the tenor and effect of such warrant.

Certificates of Removal.

Commissioners to issue certificates of removal.

90. (1.) Whenever duties are charged upon and unpaid by a person who shall have removed from the parish in which the assessment to such duties is made, the General Commissioners for such parish shall sign and transmit by the intervention of the Board a certificate thereof to the General Commissioners acting within the parish where the person making such default of payment shall have removed to or happen to reside in or be, which last Commissioners shall raise and levy the said duties charged upon the person removed as aforesaid, and cause them to be paid over to the collector of inland revenue; and where any such person shall have removed to another parish within the jurisdiction of the Commissioners by whom the assessment was made they may, by certificate, direct and authorize the collector for such last-mentioned parish to raise and levy the duties charged upon and unpaid by such person.

(2.) Whenever any person charged with the duties in any part of Great Britain or Ireland removes to any other part of Great Britain or Ireland without paying and discharging the duties charged upon him, the General Commissioners, or Special Commissioners acting as General Commissioners for the parish in which the assessment of such duties in default was made, shall sign and transmit by the intervention of the Board a certificate thereof to the Commissioners acting for the parish in the other part of Great Britain or Ireland to which such person making such default of payment shall have removed or happen to reside at, which last-named Commissioners shall raise and levy the said duties charged upon the person removed as aforesaid, and cause the moneys so raised and levied to be paid over to the Exchequer.

(3.) Where no sufficient distress can be found within the district of the said Commissioners for the parish to which any such defaulter may have removed, they are hereby authorized and required, by warrant under their hands and seals, to commit the per-

son so making default of payment to prison, there to be kept without bail until payment shall be made of the said duties, or security be given for payment thereof, and of all reasonable costs and expenses, including costs for apprehending such person and conveying him to prison.

Prisoners.

Release of prisoners.

91. By the direction of the Treasury or Board the General Commissioners shall issue their warrant to the gaoler or keeper of the prison in which any such person may be detained under their warrant as aforesaid for the liberation of such prisoner, and upon the receipt of such first-mentioned warrant such gaoler or keeper shall forthwith release and discharge out of custody such prisoner if for no other cause than as set forth in the warrant of commitment he shall be detained.

Parents and Executors.

Liability of parents, guardians, and executors.

92. Where a person chargeable with the duties is under the age of twenty-one years, or where a person so chargeable shall die, in such case the parents and guardians of such infant, on default of payment by such infant, and the executors and administrators of the person so dying, shall be liable to and charged with the payments which the said infant ought to have made and the person so dying was chargeable with; and if such parents or guardians, or such executors or administrators, neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the duties; and all parents and guardians making payment as aforesaid shall be allowed all sums paid for such infants in their accounts; and all executors and administrators shall be allowed to deduct all such payments out of the assets and effects of the person so dying.

Number or Letter Assessments.

Assessments under number or letter in arrear.
5 & 6 Vict. c. 35.

93. Whenever the duties on any assessment made under a number or letter in pursuance of the provisions of the Income Tax Act, 1842, become due and in arrear, the General Commissioners shall cause the said assessments to be added to the duplicates in the hands of the respective collectors to whom the collection of the duties assessed on persons by names shall have been intrusted to be collected by the same ways and methods and under the like powers and provisions as such last-mentioned duties are directed to be collected.

Special Assessments.

Notification of special assessments to collectors of inland revenue.

94. An extract from any assessment made by the Special Commissioners, certified under the hand of their clerk, in such form as the Board may prescribe, shall be a sufficient authority to the proper collector of inland revenue to whom such extract may be transmitted to receive, bring to account, and give discharges for the duties of income tax included in such extract and paid to him.

Savings.

Saving as to English and Irish railways.

95. Railway companies in England and Ireland shall pay the duties of income tax under Schedule D., by four quarterly pay-

ments; namely, on or before the twentieth day of June for the first quarterly instalment, and on or before the twentieth days of September, December, and March in each year for the second, third, and fourth quarterly instalments respectively.

Recovery in Ireland.

Savings as to Ireland.

96. In the application of this Part to the collection, levy, and recovery of the duties assessed under Schedules A. and B. of the Income Tax Acts in Ireland, nothing shall alter the effect of or supersede section seventeen of the Income Tax Act, 1853; and any power which in England would be exercised in the recovery of the duties by a collector for a parish or group may, in Ireland, be exercised by a collector for an union or other collecting district.

16 & 17 Vict. c. 34.

Recovery in Scotland.

Recovery of duty refused in Scotland.

97. In Scotland the following provisions shall have effect:

(1.) Upon certificate made to them by the collector for the division, district, or county, that any of the duties or land tax are due and not paid, the General Commissioners or Land Tax Commissioners respectively or sheriff depute or substitute for the county shall issue a warrant for the said collector recovering the said duties or the land tax by poinding or distraining the goods and effects of any person entered in such his certificate as being a defaulter.

(2.) Such warrant shall be executed by the constables or sheriff's officers of the county.

(3.) The goods and effects so poinded or distrained shall be detained and kept on the ground or at the house where the same were poinded or distrained, or in such other place, of which the owner shall have notice, near to the said ground or house, as the officer or constable so poinding and distraining the same shall think proper, for the space of five days, during which time the said goods and effects shall remain in the custody of the said officer or constable liable to the payment of the whole duty in arrear, and to the costs to be paid to the officer or constable who poinded the same, as herein-after directed, unless the owner from whom the same were poinded and distrained shall redeem the same within the said space of five days by payment of the said duties and land tax in arrear and costs to the officer or constable, to be settled in the same manner as if the said goods and effects had been sold as herein-after directed.

(4.) The goods and effects so poinded or distrained shall, after the expiration of the said five days, be valued and appraised by any two persons to be appointed by the officer or constable (which two persons shall be obliged to value the same, under the penalty of forty shillings sterling for each neglect or refusal), and shall be sold and disposed of, at a sum not less than the value, by the officer or constable who does poind the same.

(5.) The value shall be applied in the first place to the satisfaction and payment of the duties or land tax owing by the person whose goods are so poinded, and in the second place to the payment for the trouble of the officer or constable so poinding, at the rate of two shillings per pound of the duties for which the goods

shall be so poinded and distrained, unless the owner from whom the same were poinded or distrained shall redeem the same by payment of the appraised value, within the space of five days after the valuation, to the officer who poinded the same.

(6.) In case any surplus remains of the price or value after payment of the said duties, and after payment of what is allowed to be retained by the officer or constable in manner herein directed, such surplus shall be returned to the owner from whom the goods were poinded or distrained.

(7.) In case no purchaser appears at the said sale, then the said goods and effects so poinded and distrained shall be consigned and lodged in the hands of the sheriff depute of the county, or his substitute, and if not redeemed by the owner within the space of five days after the consignment in the hands of the said sheriff depute or substitute, the same shall be rouped, sold, and disposed of, by order of the sheriff, in such manner and at such time and place as he shall appoint, he always being liable to the payment of the duties to the said collector, and to payment to the officer or constable who shall have poinded and distrained the same, for their trouble and expense as before stated, and to the fees due to the officer or constable, and shall be in the third place entitled to one shilling per pound of the value of the goods so disposed of, for his own pains and trouble, after preference and allowance of the said duties, and of what is appointed to be paid to the officer or constable for their trouble.

(8.) There also shall be allowed to the officer or constable so poinding and distraining the expense of preserving the said goods and effects, and of maintaining the cattle, if there should happen to be any among the goods and effects so poinded and distrained, from the time of poinding and distraining the same, during the period allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff for preserving and maintaining the goods or cattle poinded and distrained, during the period that the owner is allowed to redeem after consignment in his hands, and until the sale thereof, and also the expense of the sale; and where no goods or effects sufficient for payment of the said duties can be found to be so poinded and distrained, and the person liable neglects or refuses to pay the same, in every such case the Commissioners, or the sheriff depute or substitute, is hereby authorized, by warrant, to commit such person to prison, there to be kept without bail until payment shall be made or security for payment be given.

(9.) Every auctioneer, or seller by commission, selling by auction in Scotland any goods or effects whatsoever by any mode of sale at auction, shall, at least three days before he begins any sale by way of auction, deliver or cause to be delivered to the collector of the said duties respectively within whose district such sale is intended to be, a notice in writing, signed by such auctioneer or seller by auction, specifying therein the particular day when such sale is to begin, and the name and surname of the person, with his place of residence, whose goods and effects are to be sold.

(10.) If any such auctioneer or seller by auction shall sell any such goods and effects by way of auction without delivering the

notice herein-before required to be delivered, every such auctioneer, or person selling by auction, offending therein shall for such offence incur a penalty of fifty pounds.

Payment in Postage Stamps.

In Scotland or Ireland payment may be made in postage stamps.

98. The Treasury may authorize collectors to receive and may make regulations for the receipt of postage stamps for payment of land tax and the duties, or any of them, payable in Scotland or Ireland; such postage stamps shall be delivered over to the Postmaster General or his officers, and the amount or value thereof paid out of the revenue of the post office to the inland revenue, and accounted for as moneys arising from the said land tax and duties.

Payment by Post Office Orders.

In Scotland taxes may be paid by post office orders.

99. (1.) A person liable to the payment of land tax or the duties in Scotland having received the accustomed notice thereof, may, within twenty-one days after receiving such notice, produce the same at any money order office of the General Post Office in Scotland, and pay to the postmaster there the sum payable according to such notice, and thereupon the said postmaster shall deliver to him a post office order payable at the General Post Office in London to the Receiver General of Inland Revenue for the said sum, less the commission for such order, which order such person shall forthwith transmit to the collector at the office for receipt in a prepaid letter, specifying the particulars of the payment in such form as shall be prescribed and provided by the Board for that purpose.

(2.) Upon the receipt of the said order and letter, with the particulars and the form aforesaid, the collector shall credit the person named in the said letter with the amount specified in the said order, and with the said commission, in like manner as if the same had been paid to the collector in cash.

(3.) The provisions of this section shall, if the Treasury direct, be made applicable to and have operation in any parish in England in and for which the collector is appointed by the Board.

PART VII.

RECEIPT AND ACCOUNT.

Receipts.

Appointment of receipt.

100. (1.) The Board may appoint in each year days of receipt for each county, division, parish, or group, and may adjourn such receipts from time to time.

(2.) At such receipt so appointed, every collector for each county, division, parish, or group shall account for the full amount of duties, land tax, and moneys given him in charge to collect.

(3.) The Board may require a collector to remit weekly or oftener to the Exchequer in anticipation of the receipt the amount of his collection, and may prescribe regulations as regards remittances and the mode thereof, which all collectors shall obey.

Collectors to account after

101. The collector shall pay over or account for the land tax, duties, and moneys given him in charge to collect to the collector

the 1st January in every year.

of inland revenue or the proper officer for receipt on the day to be appointed for the receipt of the land tax and the duties next after the first day of January in every year.

Unlawful receipt of public moneys.

102. If a person not duly appointed for that purpose or authorized by the Board in that behalf knowingly or wilfully takes or receives from a collector any sum of money arising from the duties or the land tax collected or received by such collector, the person so taking or receiving such sum of money shall forfeit double the amount of the sum so taken or received, such forfeiture to be recovered in the High Court.

Proceedings at receipts.

103. On the appointed day of receipt, every collector for the division, district, group, or parish for which such receipt is held shall attend such receipt, and

(*a.*) Pay over to the collector of inland revenue or otherwise, as and if so required to do by the Board, all moneys received by him, and then in his hands and unaccounted for as collector, for which payments such collector shall receive receipts or discharges:

(*b.*) Deliver then, or to the Land Tax Commissioners and General Commissioners of the division respectively within three days afterwards, schedules of arrears in the prescribed form, with affidavits subscribed to be made on his oath or affirmation, and by him signed, setting forth the Christian and surname of each defaulter in his parish or group from whom he has demanded but has not then received payment of the land tax, duties, or moneys given him in charge to collect, and the respective sums then in arrear from each such defaulter:

(*c.*) Bring with him and produce to the collector of inland revenue or surveyor, whenever by either of them required, his duplicate of assessment, showing the respective sums by him collected and received duly written off in the said duplicates:

(*d.*) Answer any lawful question demanded of him by the collector of inland revenue or surveyor touching the duties, moneys, or taxes given him in charge to collect.

Collectors of inland revenue may administer oath and put questions.

104. At the times appointed for the delivery of schedules of arrears every collector of inland revenue may

(*a.*) Administer an oath to every collector (or being a person by law allowed to declare or affirm instead of swearing, a solemn affirmation) that he has fully paid all the sums by him collected or received of or for the land tax or the duties, and has fully accounted for all sums not collected or received in the schedule then delivered, and every collector shall true answer make to all such questions as shall be demanded of him:

(*b.*) Examine each collector on any matter touching the sums collected and the sums in arrear, and the substance of the answer or answers which any collector shall give on such examination shall in his presence be reduced into writing, and read to him, with liberty to alter and amend the same in any particular; and every such collector shall

write or sign his assent to the same in his own handwriting or sign, and in his usual manner of writing or signing the same.

Schedules of Arrears.

The schedule of arrears to be ground of process.

105. (1.) Every schedule of arrears shall remain with the General Commissioners for forty days, during which period the collector shall give notice of such schedule to the defaulters named therein in such manner as the Commissioners direct.

(2.) A defaulter within the like period may pay his arrears to the collector, and the Commissioners shall discharge the arrears so paid from the schedule.

(3.) The Commissioners may issue fresh warrants to collect any of the arrears within the said forty days, and during that period use any lawful methods for the recovery of the said arrears, or direct the arrears to be levied by the collector under his former warrant.

(4.) Such fresh warrants may be directed to the collector or to any other person whom the Commissioners shall think proper, with authority to levy by distress and sale in the manner directed by the Tax Acts or this Act the sums in arrear, together with all costs and expenses attending the said process and the execution thereof; and the sums so levied, after deducting the said costs and expenses, shall be paid to the collector of inland revenue, or otherwise as the Board may appoint, and shall be discharged from the schedule.

(5.) The person to whom such warrant is directed shall in the execution thereof act in obedience to the directions of the Commissioners.

(6.) On the expiration of the period of forty days a schedule of arrears may be certified to the High Court by and under the hands of the collector of inland revenue or of the General Commissioners.

Board may retain schedules.

106. The schedules of arrears when so certified shall be transmitted to the Board, who may before forwarding the same to the High Court direct the collector to use any method allowed by law for the recovery of any arrear therein included.

Failure to deliver such schedule.

107. (1.) In default of the schedules of arrears being delivered by a collector at the receipt, or within the space of three days afterwards as aforesaid, the collector of inland revenue to whom the payments of the said duties shall not have been made at the times appointed for the receipt, may certify to the High Court the amount of the duties remaining unpaid to the best of his knowledge and belief, and the particular parish and the division where such failure has happened, together with the name of the collector of the said parish.

Levy of issues.

(2.) Such certificate of a default of a collector for non-delivery of a schedule of arrears shall be a sufficient authority to a judge of the High Court to cause immediate process to be issued out of the office of the Queen's Remembrancer against the collector.

(3.) Upon which writ the sheriff or other officer to whom the said process shall be directed shall levy issues after the rate of one shilling for every twenty shillings of the sums so unpaid or unaccounted for by the said certificate, and shall pay the moneys so levied, after deducting the costs, charges, and expenses to be settled and allowed by the Board, to the proper officer of Inland Revenue;

and the said sheriff shall make immediate return of the said process to the High Court according to the due course thereof.

(4.) The Board, after payment of the duties in arrear so certified, may cause such issues to be remitted in whole or in part, after deducting thereout the costs and charges attending such process and levy, to be settled and allowed by them.

Schedules of Deficiencies.

Collectors to make a return upon oath of persons from whom the duties cannot be collected.

108. (1.) Every collector shall make a due return, fairly written on the prescribed form under his hand, to the General Commissioners, containing—

(*a.*) The names, surnames, and places of abode of every person within his collection from whom he has not been able to collect or receive the duties for any of the causes mentioned in the section next following;

(*b.*) The particular reason for returning each defaulter; and

(*c.*) The particulars of the sum or sums charged upon every such person in default.

(2.) The Commissioners, after the examination of every collector on oath or affirmation, shall—

Schedules of discharge.

(i.) Ascertain the sums which, according to the Tax Acts, have been or may be discharged from any assessment for a cause specially allowed by such Acts, and make out their schedules of discharges containing such sums:

Schedules of default.

(ii.) Make out their schedules of defaulters containing—

(*a.*) The sums with which each defaulter ought to be charged, and the particulars thereof; and

(*b.*) The sums which have not been collected by occasion of the collector's neglect, and for which he shall be held liable, and which ought to be re-assessed on the parish.

(3.) The said Commissioners shall cause the said several particulars to be inserted by their clerk in schedules of discharge and default on the forms prescribed, and shall affix their hands and seals to such schedules.

(4.) The said Commissioners shall transmit their said schedules to the Board, which schedules shall be deposited at the head office of the Board.

Defaulters returned in schedule.

109. No collector shall insert in any schedule of deficiencies the name of a person to be returned into the High Court as not having paid the duties, unless such collector shall make oath, or make and subscribe a solemn affirmation (which said oath or affirmation shall be indorsed and certified on the said schedule), to the effect following; namely,

(*a.*) That the sum for which such person is so returned in default is due and wholly unpaid either to such collector or to any other person for such collector, to the best of his knowledge and belief;

(*b.*) That such person became bankrupt before the day on which the duties became payable, and had not goods and chattels sufficient whereon to levy such duties within the parish or limits for which such collector has been appointed at any time since such duties became payable; or

(*c.*) That such person removed from the parish or limits for which such collector has been appointed before the day on which such duties became payable without leaving therein sufficient goods and chattels whereon such duties then payable could be levied; and

(*d.*) That there were not nor are any goods and chattels of any person liable to the payment of such duties in arrear or any part thereof whereby the same or any part thereof might be levied.

Re-delivery of Books by Collectors.

Books to be delivered up by collector.

110. Every collector shall, on clearing his accounts for any of the duties or the land tax, deliver to the Board or Commissioners by whom he was appointed all duplicates of the assessment for the year and tax to which such accounts relate, together with the books of receipts and counterfoils furnished for his use.

Proceedings for Arrears.

Duties may be sued for in High Court.

111. (1.) Any duties contained, charged, or assessed in or by any assessment thereof made under the Tax Acts or this Act, may be sued for and recovered, with full costs of suit, and all charges attending the same, from the person charged therewith in the High Court as a debt due to the Crown, or by any other ways or means whereby any debt of record, or otherwise due to the Crown, can or may at any time be sued or prosecuted for or recovered, as well as by the summary means specially provided by this Act, or the Tax Acts, for levying the said duties.

(2.) A schedule of arrears delivered on oath or affirmation by a collector and certified to the High Court as prescribed, and a schedule of defaulters made or purporting to be made in pursuance of this Act, and certified under the hands of the Board to the High Court, shall be sufficient evidence of a debt due to the Crown, and sufficient authority to a judge of the High Court to cause process to be issued against any defaulter named in any such schedule to levy the sum in arrear and unpaid by such defaulter.

(3.) The production of a schedule of arrears or defaulters made or purporting to be made in pursuance of this Act, and purporting to contain the name of a defaulter, shall be sufficient evidence of the sum mentioned in such schedule having been duly charged and assessed upon such defaulter, and of the same being due and owing, and in arrear and unpaid to the Crown.

Insupers.

Parish to be set insuper for duties unaccounted for and return made to High Court.

112. (1.) In case there is a failure—

(*a.*) To assess or charge the duties or land tax in any parish:

(*b.*) To return the duplicates of the assessments of the duties or land tax made for any parish:

(*c.*) To raise or pay the several sums charged upon any person for the duties or land tax in any parish:

The Board may at any time after such failure set insuper all sums so appearing in arrear, and may return such failure to the High Court by certificate thereof delivered to the Queen's Remembrancer.

(2.) Such return shall specify—

(i.) The parish and division and county where such failure has happened;

(ii.) The cause of such failure, so far as the same be known to the Board;

(iii.) The names of any two or more of the Land Tax Commissioners and General Commissioners for the division in which such failure has happened;

(iv.) The names of the assessors and collectors and the several persons belonging to such parish charged with the duties, and who shall have made failure in the payment thereof in case an assessment shall have been made.

(3.) Such Commissioners, assessors, and collectors, and any person charged with the duties or the land tax shall be respectively liable to process for such failure according to the exigency of the case.

(4.) Every parish so returned insuper for a sum not accounted for to the collector of inland revenue and contained in the duplicate of assessment to him delivered shall be liable to be re-assessed in respect of such sums so returned insuper, excepting in such cases as parishes are by special enactment relieved from liability to re-assessment.

(5.) The Queen's Remembrancer shall cause such certificate to be enrolled in his office. Such enrolment shall be a record in his office as valid and effectual to authorize the issuing of process against the county, division, parish, and person.

(6.) Such process shall be forthwith, and from time to time as there shall be occasion, issued out of the High Court on the application of the Board, against such of the said Commissioners, officers, or persons who shall have made such failure.

Recovery of Re-assessments.

Costs and duties re-assessed may be recovered as duties are recovered.

113. The authorities, powers, and provisions contained in this Act, or in the Tax Acts, or in the Land Tax Acts relating to the recovery of the duties and land tax, either under the warrant of the respective Land Tax Commissioners and General Commissioners directed to the collectors in their respective districts, or by process from the High Court, shall be applied, enforced, and put in execution for the levying and enforcing the payment of any sum assessed or re-assessed by the said Commissioners for duties or costs, either under the authority of this Act, or of any other of the said Acts.

Surplus Land Tax.

Application of surplus land tax.

114. (1.) On the warrant or instructions for making the assessment of the land tax to be delivered in each year, to the assessors for each parish, the Land Tax Commissioners shall certify, or cause to be certified by their clerk, the amount of the quota or sum in charge against such parish under the provisions of the Land Tax Acts.

(2.) Such certificate shall distinguish the proportion exonerated from the amount to be raised by assessment for the particular year, and the parish to which any such warrant or instructions shall relate.

(3.) If the total amount of the sums charged in any year by the assessment made under the Land Tax Acts for a parish exceeds the actual amount of the quota or proportion of land tax charged and to be raised in such parish, the clerk to the Land Tax Commissioners acting for the division shall (under penalty of twenty pounds for neglect or refusal so to do) make and insert at the foot of the duplicate a correct summary according to the prescribed form relating to every such assessment. Excess to be shown on duplicate.

(4.) All powers and provisions in regard to the collection of the duties or the land tax shall be put in execution for levying, securing, and recovering the excess of or surplus land tax in any assessment, as if the assessment, including any such excess or surplus moneys, contained no more than the quota or proportion of land tax payable by such parish to which the same shall relate.

(5.) Every such excess and surplus shall be accounted for and paid over in the due and ordinary course of collection and of receipt and account in like manner as the duties and land tax are required to be accounted for and paid over.

(6.) A collector wilfully detaining, withholding, or misapplying or refusing or neglecting to account for or disregarding or disobeying any lawful directions given to him in regard to any such excess of or surplus land tax, shall be liable to the same penalties as are provided for the detention, withholding, or misapplication of, or for the refusal or neglect to account for, or for the disregard of or disobedience to any lawful directions given to a collector in regard to any duties or land tax.

(7.) Every such sum of excess of or surplus land tax so paid and accounted for shall be paid into the Bank of England to an account opened in the books of the said Bank, with the Commissioners for the Reduction of the National Debt, and entitled "The Account of Surplus Land Tax." To be paid to Bank of England.

(8.) The Board shall cause to be opened and kept in the books of their head office at Somerset House an account with every parish respectively, and in every such last-mentioned account shall be entered the sums of money collected from every such respective parish and paid over and accounted for as such surplus land tax as aforesaid. Account to be opened at head office

(9.) Whenever the amount of such surplus land tax standing to the credit of any parish in any such account as last mentioned shall be sufficient, according to the rules established by law for computing the consideration of money for the redemption of land tax, to redeem the sum of three pounds land tax, or to redeem the whole of the land tax chargeable on such parish if the same shall be less than three pounds, the Board shall certify that fact to the Commissioners for the Reduction of the National Debt, who shall thereupon apply and appropriate in the purchase and cancelling of parliamentary stocks or annuities such sum of the moneys standing in their names to the credit of the said account of surplus land tax as the said Board shall certify to them to be a sufficient consideration, computed according to the rules aforesaid, for the redemption of the amount of land tax mentioned in their certificate as intended to be redeemed thereby. To be applied in the redemption of land tax.

Allowance to collectors and assessors.

(10.) Notwithstanding the foregoing provisions of this section, the Land Tax Commissioners for any division in which any such excess of or surplus land tax shall in any year arise may—

(*a.*) If such excess of or surplus land tax for any parish does not amount to five pounds, allow the collector of land tax for such parish to retain the same, certifying such allowance to the Board on the prescribed form before the collector is required to clear his accounts:

(*b.*) Before any such excess or surplus is paid over, accounted for, and applied in manner aforesaid, cause to be deducted from the amount of such excess, and to be paid to the respective assessors of land tax of the several parishes in which such excess shall arise, as a remuneration to the said assessors for their trouble in making the assessment to the land tax, such sum of money out of the excess for any such parish as they certify to be a reasonable remuneration to the assessors of such parish, and as the Board shall approve, and subject to such approval.

Final schedules.

(11.) On the clearing of his account for any year, every collector of land tax shall make a return in the prescribed form on oath to the Land Tax Commissioners of arrears of land tax which cannot be recovered by him, and for which he shall claim credit in reduction of the amount of excess of or surplus land tax upon the assessment for such year charged against him in the Commissioners duplicate.

(12.) No collector shall be allowed to insert in any such schedule of arrears of land tax the name of any person as not having paid the land tax unless such collector shall make oath or make and subscribe a solemn affirmation (which said oath or affirmation shall be indorsed and certified on the said schedule)—

(*a.*) That the sum for which such person is so returned in default is due and wholly unpaid either to such collector or to any other person for such collector, to the best of his knowledge and belief; and

(*b.*) That such person had not goods and chattels sufficient whereon to levy the said sum of land tax within the parish or limits at any time since such sum became payable; and

(*c.*) That there were not nor are any goods and chattels or any distress whatever upon the premises charged with the payment of the said sums within set forth, and mentioned to be in arrear, whereby the same or any part thereof might be levied.

(13.) On or before the twenty-fourth day of December following the expiration of every year of assessment the Land Tax Commissioners acting for every division shall certify to the Board an account of the excess of each assessment within their division by the amount of five pounds sterling over and above the quota for such year. Such certificate shall be prepared by the clerk to the said Commissioners on and according to the prescribed form, and shall be by him transmitted to the Board.

PART VIII.

PROCEEDINGS AGAINST COLLECTORS.

Failure to raise Duties (England).

Surveyors may report any failure to raise duties.

115. (1.) Every surveyor in England, whenever he sees occasion, may report to the Land Tax Commissioners and General Commissioners—

(*a.*) In any matter or thing touching the conduct of any collector within their division;

(*b.*) In every case where there shall be a failure of assessing or charging the duties in any parish; or

(*c.*) Of raising or paying the several sums respectively charged on any person chargeable in such parish; or

(*d.*) In the making out or returning any duplicates of assessments by their clerk, or of doing any other act required by this Act or any Tax Act to be done by such clerk;

stating in his report—

(i.) The particulars of his complaint against such collector or other person acting as aforesaid; and

(ii.) What in his opinion ought to be done therein.

(2.) Whenever any surveyor shall have reported to the said Commissioners as aforesaid, they shall summon a meeting within a reasonable time after such report, of which meeting the surveyor shall have notice, and shall attend thereat, and assist in the consideration of the measures necessary and expedient to be taken in the execution of the said Acts and this Act.

Examination of Collectors (England).

Commissioners to call collectors before them.

116. (1.) In England the Land Tax Commissioners and General Commissioners may, whenever they think expedient, and shall whenever required by the surveyor, call before them the collector of the duties or land tax appointed by them for any parish or group whose accounts for any year are not finally closed, and examine him upon oath or affirmation as to the state of his accounts and collection, and make such order for the payment of the sum found due by such collector, and appoint a time for such payment to the collector of inland revenue as they shall judge necessary.

(2.) The said Commissioners, whenever they shall have received notice of the holding of a receipt for any division, group, or parish, may, and on request made by the surveyor shall, call before them any collector appointed by them for such division, group, or parish, and may, after examination of such collector in manner aforesaid, give such collector a certificate and order of the sum to be paid by him to the collector of inland revenue, which certificate shall be presented and delivered up to the collector of inland revenue by the collector on his attending to make such payment of the moneys by him collected and received.

Revocation of Appointments.

Collectors neglecting their duty may be dismissed, and others appointed.

117. (1.) If delay or failure happens in demanding, receiving, recovering, or paying over the land tax or the duties or moneys through the wilful neglect of a collector, whether appointed by the Land Tax Commissioners and General Commissioners or by the

Board, such Commissioners or Board may respectively revoke their appointment of such collector, and appoint a collector in his stead for the remainder of the year, with full power to collect the arrears of the sums then due.

(2.) The said respective Commissioners or Board, whenever necessary, may revoke such last-mentioned appointment, and appoint a collector in like manner from time to time and as often as any such collector shall be guilty of such neglect, provided security be taken, if required, as in the case of an original appointment, and provided the like security be taken on every such new appointment as has been required to be taken on the appointment of the collector; and

(3.) Such collector so in default shall, when required by the said Commissioners or Board, deliver up to them or in their presence to the collector newly appointed, or to the surveyor, all the certificates of assessments which he was charged to collect, and all books, receipts, and counterfoils, and vouchers of payment, and also shall pay to the collector of inland revenue all sums then in his hands at such time as such Commissioners or Board shall appoint.

Seizure of Estates.

Commissioners empowered to seize, sell, and convey estates of defaulting collectors.

118. (1.) If a collector fails to pay any land tax or duties or moneys by him received as collector, and detains in his hands, and does not pay or account for the same in manner directed by this Act, the Land Tax Commissioners and General Commissioners, in their respective divisions, may imprison the person, and seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of such collector to him belonging or which shall have descended or come into the hands or possession of his heirs, executors, administrators, or assigns, wheresoever the same can be discovered and found.

(2.) The said Commissioners shall appoint a time for a meeting of the said Commissioners for such division, and cause public notice to be given of the place where such meeting shall be appointed ten days at least before such meeting.

(3.) The said Commissioners of such division present at such meeting, or the major part of them, in case the accounts of such collector be not duly delivered, or the moneys detained by any such collector be not paid or satisfied, according to the directions of this Act, shall sell and dispose of all such estates which shall be for the cause aforesaid seized and secured, or any part of them, to satisfy and pay over to the proper collector of inland revenue the sum that shall not be so accounted for or shall be so detained in the hands of such collector, his heirs, executors, or administrators respectively, together with the reasonable costs and charges of recovering, raising, and paying the same, which costs and charges shall be ascertained and settled by the Commissioners, and the overplus (if any) shall be restored to the collector or the person entitled thereto.

(4.) The said Commissioners acting for the division in which the estate and effects of such collector shall be seized and secured as aforesaid shall make conveyance of all such freehold and copyhold estates respectively, and in like manner assign the leasehold and other personal estate of such collector, and all his right, title, and interest therein at the time of such seizure or at the time of

the death of any collector so dying in default as aforesaid to the respective purchasers thereof respectively, by deed indented between any two or more of the said Commissioners.

(5.) Such sales and purchases respectively shall be as effectual and valid to all intents and purposes against such collector, his heirs, executors, and administrators, and all persons claiming under such collector, in like manner as the sale of bankrupts estates of the like nature under and by virtue of the statute relating to bankrupts, or any of them, may be made by deed indented or enrolled or by deed of assignment according to the several natures of such last-mentioned estates: Provided always, that such person or persons to whom any such sale of copyhold lands shall be made shall in like manner as the purchaser of the copyhold estates of bankrupts, before such time as he or they, or any of them, shall enter or take any profit of the said lands or tenements, agree and compound with the lords of the manors of whom the same shall be holden for such fines or incomes as heretofore hath been most usual and accustomed to be yielded or paid therefor; and that upon every such agreement or composition the said lords for the time being, at the next court to be holden at or for the said manors, shall not only grant to the said vendee or vendees, upon request, the same copyhold or customary lands or tenements by copy of court roll of the same manors for such estate or interest as to them shall be so sold, and reserving the ancient rents, customs, and services, but also in the same court admit them tenants of the same copyhold or customary lands as other copyholders of the same manors have been wont to be admitted, and to receive their fealty, suit, or service according to the custom of the court of such manor.

Actions on Collector's Bonds.

Evidence of default.

119. (1.) On the trial of an action or suit against the sureties of a collector on a bond entered into, in pursuance of this Act, or on the execution of a writ of inquiry of damages in such action or suit, the production of an account in the handwriting of such collector or signed by him of any sum of money collected or received by him for or on account of the land tax or duties or moneys, or any of them, shall be sufficient proof of the receipt by such collector of every such sum of money therein mentioned on account of the duties given to him in charge for collection; and

(2.) A schedule delivered upon oath or affirmation by such collector in pursuance of this Act or the Tax Acts or Land Tax Acts, and containing or purporting to contain the names of persons who have made default in payment of the land tax or the duties and of the sums remaining in arrear, shall in any action or suit as aforesaid and upon all other occasions, be sufficient evidence to charge such collector and his sureties respectively with all other sums of money comprised in the duplicate or duplicates given to him in charge to collect, and not included in such schedule or previously accounted for and paid over to the proper officer for receipt; and all such sums not so included in such schedule, or previously accounted for and paid over, shall be deemed to have been collected and received by such collector and to remain in his hands unpaid and in arrear.

Costs.

120. If in any such action by the Land Tax Commissioners and General Commissioners, they, without their own wilful neglect or default, fail to recover a verdict against the defendant, and costs are awarded to the defendant, or where any action is brought against the said Commissioners in relation to any such bond, and they are adjudged to pay costs to the plaintiff, they shall not be personally liable for such costs, but the same shall be defrayed by an assessment upon the inhabitants of the parish in relation to which the bond which shall have been the subject of the action was given, and which assessment the said Commissioners shall make, sign, and allow as soon as conveniently may be done after such costs shall have been awarded and ascertained; and the said Commissioners shall cause such assessment to be made, collected, levied, and recovered in the same manner as assessments of the land tax and the duties are made, collected, levied, and recovered, and shall cause the costs to be paid over to the person entitled thereto.

Penalties on Collectors.

Penalties for neglect.

121. (1.) Every collector who—

(*a.*) Refuses, neglects, or omits upon receiving any of the duties, land tax, or moneys, to give a receipt for the same on the prescribed form, or to fill up and keep remaining in the prescribed receipt book the counterfoil of the receipt; or

(*b.*) Gives a receipt for any of the duties, land tax, or moneys, otherwise than upon the form prescribed and provided by the Board;

shall for every such offence incur a penalty of ten pounds.

(2.) Every collector who refuses or neglects to deliver on oath or affirmation to the collector of inland revenue at the appointed day of receipt, or to the Land Tax Commissioners and General Commissioners of the division respectively within three days afterwards, a schedule of arrears as by this Act required and prepared in the manner prescribed, shall for every such offence incur a penalty of twenty pounds.

(3.) Every collector who—

(i.) Refuses or neglects to bring with him to an appointed receipt and to produce to the collector of inland revenue and surveyor, when by either of them required, his duplicates of assessment, showing the sums collected and received by him, or, instead thereof, certificates signed by the Land Tax Commissioners and General Commissioners, together with an account in writing, signed by him, of all sums of money collected and received for the year of assessment;

(ii.) Refuses to take the prescribed oath or affirmation to any schedule of arrears delivered by him at a receipt, or to answer any lawful question demanded of him by the collector of inland revenue or surveyor touching the duties, land tax, or moneys, or to sign his answer when reduced into writing; or

(iii.) Declares in any answer by him made any matter or thing which shall be false;

(iv.) Advances or lends to any person any or any part of the duties, land tax, or moneys by him collected and received;

(v.) Applies any or any part of the duties, land tax, or moneys to his own use or purpose;

(vi.) Deposits or delivers over any or any part of the duties, land tax, or moneys to any person, so that the full sums, or any part thereof to be raised under the Tax Acts, Land Tax Acts, or this Act, according to the tenour and effect thereof, shall be withheld and not paid over to the collector of inland revenue or to his credit at the times on which the same ought to be paid;

(vii.) Refuses or neglects upon clearing his account for any of the duties, land tax, or moneys to deliver to the Land Tax Commissioners and General Commissioners by whom he was appointed, or to the Board, the duplicate of the assessment for the year and tax or duty to which such account relates, together with all the books of receipts and counterfoils furnished for his use in the collection of such taxes and duties;

(viii.) Refuses or neglects when summoned by notice or called before them to attend the Land Tax Commissioners and General Commissioners of the division, and then answer any lawful questions demanded of him by such Commissioners touching the execution of his office as collector to which he was by them appointed;

(ix.) Refuses or neglects to produce to the Land Tax Commissioners and General Commissioners of the division all and any certificates of assessments, accounts, books, and counterfoils of receipts, or vouchers of payments of the land tax or duties, or moneys given or entrusted to him as collector;

(x.) Refuses or neglects on the revocation of his appointment to attend, if summoned for the purpose, and deliver up to the Land Tax Commissioners and General Commissioners or to the surveyor, or on demand of and by the collector appointed in his stead, to deliver up to such collector all and any certificates of assessments, accounts, books, and counterfoils of receipts, and vouchers of payments of the duties and land tax given, delivered, or entrusted to him and in his possession as collector at the time of the revocation of his appointment,

shall for every such offence incur a penalty of fifty pounds, with all costs and charges, which penalty, with all costs and charges, shall be added to the assessments to which it particularly relates, and shall be levied in like manner as the duties.

(4.) Every collector who refuses or neglects to pay over when and at the date ordered by the said Commissioners any sum of or on account of the duties, land tax, or moneys collected and received and not accounted for by him at the appointed receipt, shall for every such offence incur a penalty of fifty pounds, with all costs and charges, and a further penalty at the rate of five pounds per centum per annum for the whole sum by him detained, which penalties, with all costs and charges, shall be added to the assessments to

which they particularly relate, and shall be levied in like manner as the duties.

(5.) Every collector who—

(a.) Collects any of the duties, land tax, or moneys by any rate book or duplicate other than such rate book or duplicate as shall be signed and allowed by the said Commissioners;

(b.) Receives any such duties, land tax, or moneys from any person not charged therewith in such rate book or duplicate;

(c.) Collects from any person more money than is actually charged on such person in such rate book or duplicate;

(d.) Does not pay over the whole duties, land tax, and moneys by him collected;

(e.) Fraudulently alters any such rate book or duplicate after the same has been signed and allowed by the said Commissioners;

(f.) Refuses or neglects to make a return upon oath as prescribed of persons from whom the duties cannot be collected,

shall for every such offence incur a penalty of one hundred pounds.

SCHEDULES.

Sections 5, 41 47, 80.

THE FIRST SCHEDULE.

ALLOWANCES AND REMUNERATION.

The following allowances and remuneration shall be paid :—

1. To clerks to Commissioners of Income Tax and Inhabited House Duties—

For the careful writing and transcribing all the assessments, duplicates, warrants, certificates, and estreats in due time, and for the due executing all things directed to be done by or under the General Commissioners and the Additional Commissioners, the clerk who shall do the same within the respective times limited by law in that behalf, shall, by warrant under the hands of the General Commissioners of each district respectively, receive from the Board the under-mentioned allowances, viz.:—

(a.) As regards the income tax, the clerk having borne and sustained all incidental expenses attending the execution of the Income Tax Acts shall have twopence in the pound on so much of the net amount of the sums assessed and charged in the duplicates of assessment for the year after all appeals heard and determined, and all just reductions, abatements, and discharges made from such assessments and duplicates respectively as will give to such clerk an allowance not exceeding five hundred pounds for any one year, and at the rate of one penny in the pound on the remainder (if any) of the said net amount:

(b.) As regards the duties on inhabited houses, if the total amount of such allowance for one year, calculated at the rate of one penny farthing in the pound, on the moneys assessed in that year, and paid over to the collector of inland revenue, shall amount to one hundred pounds or upwards, then such clerk shall not be entitled to receive any further or greater allowance than at the rate of one penny farthing in the pound of the said moneys so paid, but if the total amount of the moneys of the said duties received by such collector of inland revenue for one year in any district of Commissioners shall exceed ninety-six thousand pounds, then the clerk of such district shall have an allowance at the rate of one penny farthing in respect of every pound of the said ninety-six thousand pounds, part thereof, and a further allowance at the rate of one half of one penny farthing for every pound of the said moneys exceeding ninety-six thousand pounds, and if the total amount of such allowance, calculated at the rate of one penny farthing in the pound on the said moneys, shall not amount to one hundred pounds, then such clerk shall be entitled to receive an allowance at the rate of

Scientific Instruments

1061. Shri Shivananjappa : Will the Minister of **Commerce and Consumer Industries** be pleased to state:

(a) in how many States there are establishments for the manufacture of scientific instruments;

(b) whether these establishments are capable of meeting the country's demands; and

(c) what are the schemes approved in the Second Five Year Plan for their development?

The Minister of Trade (Shri Karmarkar) : (a) In 9 States, namely, Delhi, Bombay, Punjab, Madras, Uttar Pradesh, West Bengal, Mysore, Kerala and Andhra Pradesh.

(b) Not fully.

(c) These schemes approved so far are as under:—

(i) National Instruments Factory, Calcutta (Expansion scheme) for manufacture of microscopes for engineering and geological use and of optical components for Pathological Microscopes, Clinical Thermometers, Medical Diagnostic Instruments and Spectacle Lenses.

(ii) Government Precision Instruments Factory, Lucknow, (Expansion scheme) for manufacture of Microscopes.

(iii) Scientific Glass Apparatus Works, Madras, for manufacture of scientific glass apparatus.

Co-operative Societies for Displaced Persons in Delhi

1062. {Sardar Iqbal Singh: / Sardar Akarpuri:

Will the Minister of **Rehabilitation** be pleased to state:

(a) the number of displaced persons Co-operative Societies in Delhi ;

(b) whether there are Government officials in the executive committees of these societies;

(c) if so their number in each Co-operative society;

(d) the reasons for appointing Government Officials as head of the executive of these Co-operative Societies compulsorily;

(e) whether any financial aid has been given to any of these societies; and

(f) if so, the number of such societies which have received aid and the total amount of aid given to them in 1955-56 and upto October, 1956?

The Minister of Rehabilitation (Shri Mehr Chand Khana) : (a) 283.

(b) Yes, only in three societies;

(c) One in Jheel Khuranja Milk Producers Co-operative Society Ltd. and two each in Geeta and Mahilla House Building Co-operative Societies.

(d) To safeguard the interest of the Government;

(e) Yes.

(f) 3 house building societies have received aid amounting to Rs. 1,70,100/- upto 31-3-55 No aid was given during 1955-56, nor has any been given upto date during the current financial year.

Indian Jagirdars in Pakistan

1063. Shri Gadilingana Gowd : Will the **Prime Minister** be pleased to state:

(a) whether it is a fact that some petty Jagirdars of Gujrat and Rajasthan are getting training in modern fire-arms in the Pakistan village of Pithapur, which is 12 miles from the Indian border in Jodhpur Division; and

(b) if so, what steps the Government of India have taken to stop such activities?

The Deputy Minister of External Affairs (Shri Anil K. Chanda). (a) and (b). Our information is that some petty Jagirdars including 4 or 5 associates of dacoit Balwant Singh of Bhakhasar (Rajasthan) are taking shelter in village Pithapur in West Pakistan. No information has been received that they are getting training in modern fire arms at Pithapur. Pakistan authorities have been requested to send these individuals back to India.

Khadi and Gram Odyog Board

1064. {Thakur Jugal Kishore Sinha: / Shri Deogam: / Shri Kamath:

Will the Minister of **Production** be pleased to state:

(a) whether it is a fact that Khadi and Gram Odyog Board has circulated model bye-laws for the organisation of Oilmen Co-operative Society at different

according to the directions of the said Acts by the Commissioners, whose names are signed at the end hereof.

[*Here follow particulars of assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned assessors of the duties on profits arising from property, professions, trades, and offices, and of the duties on inhabited dwelling-houses for the* of aforesaid, for the year ending the 5th day of April 18 , do hereby certify the foregoing assessments of the duties payable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., and under the Act 14 & 15 Vict. c. 36., for the aforesaid, and we do make [oath *or* affirmation, *as the case may be*], and declare that in the foregoing assessments *we have charged and assessed ourselves, and all other persons who are chargeable with the said duties, or either of them, within the said , and that we have made our said assessments conformably to the provisions of the laws now in force*, according to the best of our knowledge and belief.

As witness our hands this day of in the year of our Lord 18 .

} *Assessors.*

NOTE.—This certificate must be signed by both assessors.

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the district of aforesaid, do hereby, in pursuance of the Acts of Parliament relating to the duties on profits arising from the said tax and duties respectively, sign and allow the foregoing assessments, the same having been duly verified before us by the above-named assessors, as directed by the Acts of Parliament in that behalf made.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

2.—COMMISSIONERS' CERTIFICATE OF FIRST ASSESSMENTS.

Under Schedule (D.)

County of , district of

ASSESSMENTS of the duties under Schedule (D.) of the Act 16 & 17 Vict. c. 34., made upon the several persons, corporations, companies, and societies chargeable with the said duties within the* of , in the said district, for the year ending the 5th day of April 18 , pursuant to the Acts of Parliament relating to the said duties, by the Commissioners whose names are signed at the end hereof.

[*Here follow particulars of assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned Additional Commissioners of the Income Tax acting in and for the district of aforesaid, do hereby, in pursuance of the Acts relating to the duties on profits arising from property, professions, trades, and offices, certify the foregoing first assessments of the duties payable under Schedule (D.) of the Act 16 & 17 Vict. c. 34. for the* , of aforesaid, amounting to the sum of

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18

} *Additional Commissioners of the Income Tax.*

* NOTE.—Where parishes or places have been united for tax purposes all the names should be inserted and described as the "united parishes or places of."

The foregoing certificate of assessments having being presented to us, the undersigned Commissioners of the Income Tax acting in and for the district of aforesaid, and all appeals against the same having been heard and determined, we do hereby allow and confirm the said assessments.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax.*

3.—ASSESSORS' CERTIFICATE OF RE-ASSESSMENT.

County of , district of

A RE-ASSESSMENT of the duties chargeable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, and of the duties in respect of inhabited dwelling-houses, chargeable under the Act 14 & 15 Vict. c. 36., made upon the several persons chargeable with the said duties within the of in the said district, pursuant to the several Acts of Parliament in that behalf, for raising the sum of , being the amount of an arrear of the said duties which has arisen within the said for the year ending the 5th day of April 18 , by the default of , collector of the said duties for the said for the said year ending as aforesaid, duly verified upon [oath *or* affirmation, *as the case may be*,] by the assessors, and allowed, according to the directions of the said Acts of Parliament, by the Commissioners of the Income Tax and Inhabited House Duties acting for the said district, whose names are assigned at the end hereof.

[*Here follow particulars of re-assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned assessors appointed for making the foregoing re-assessment of the duties chargeable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., and of the duties upon inhabited dwelling-houses, chargeable under the Act 14 & 15 Vict. c. 36., for the of aforesaid, do hereby certify the foregoing re-assessment of the said duties, and do make [oath *or* affirmation, *as the case may be*], and declare that we have charged and assessed ourselves and all other persons who are chargeable with the said re-assessment, and that we have made our re-assessment conformably to the provisions of the laws now in force, according to the best of our knowledge and belief.

Witness our hands this day of in the year of our Lord 18 .

} *Assessors.*

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the district of aforesaid, do hereby sign and allow the foregoing re-assessment of the duties chargeable under the respective Schedules (A.) and (B.) of the Act 16 & 17 Vict. c. 34., and in respect of inhabited dwelling-houses, under the Act 14 & 15 Vict. c. 36., amounting to the sum of , the same having been duly verified before us by the above-named assessors.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18

} *Commissioners of the Income Tax and Inhabited House Duties.*

4. COMMISSIONERS' CERTIFICATE OF RE-ASSESSMENT. (SCHEDULE D.)

County of , district of

A RE-ASSESSMENT of the duties chargeable under the Schedule (D.) of the Act 16 & 17 Vict. c. 34., for granting to Her Majesty duties on profits arising from property, professions, trades, and offices made upon the several persons chargeable with the said duties within the of in the said district, pursuant to the several Acts of Parliament in that behalf, for raising the sum of , being the amount of an arrear of the said duties which has arisen within the said for the year ending the 5th day of April 18 , by default of , collector of the said duties for the said for the said year ending as aforesaid.

[*Here follow particulars of re-assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned Additional Commissioners of the Income Tax acting in and for the district of aforesaid, do hereby certify the foregoing re-assessment of the duties chargeable under the Schedule (D.) of the Act 16 & 17 Vict. c. 34.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Additional Commissioners of the Income Tax.*

We, the undersigned Commissioners of the Income Tax acting in and for the district of aforesaid, do hereby allow and confirm the foregoing re-assessment of the duties chargeable under the Schedule (D.) of the Act 16 & 17 Vict. c. 34., amounting to the sum of , all appeals against the same having been heard and determined.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax.*

5.—COLLECTORS' DUPLICATE OF [*first, additional first, or supplementary, as the case may require*] ASSESSMENTS.

[For the year 18 .]

County of , district of

A DUPLICATE of the assessments of the duties under the respective Schedules (A.) and (B.) [*or* (D.) and (E.) *as the case may require*] of the Act 16 & 17 Vict. c. 34., and of the duties on inhabited houses, under the Act 14 & 15 Vict. c. 36., made upon the several persons chargeable with the said duties within the* of in the said district, for the year ending the 5th day of April 18 , pursuant to the Acts of Parliament relating to the said duties.

[*Here follow particulars of assessment in such tabular form as the Board shall prescribe.*]

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the district of aforesaid, do hereby sign and allow the foregoing duplicate of the assessments of the duties payable under the respective Schedules (A.) [*or* (D.) and (E.) *as the case may require*] and (B.) of the Act 16 & 17 Vict. c. 34., and of the duties on inhabited houses, under the Act 14 & 15 Vict. c. 36., amounting in the whole to the sum of .

Given under our hands and seals at , within the said district, this day of in the year of the Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

* Where parishes or places have been united for tax purposes all the names should be inserted and described as the "united parishes or places of."

COLLECTORS' WARRANT.*

To and of in the district of in the county of

WHEREAS you, the above-named and were on the day last duly nominated and appointed by the Commissioners of the Income Tax and Inhabited House Duties acting in and for the district aforesaid, in the county aforesaid, to be collectors of the duties on profits arising from property, professions, trades, and offices, and of the duties on inhabited houses [*or as the case may be*], for the† of in the said district, for the year ending the 5th day of April 18 .

And whereas, by virtue and in pursuance of the powers and authorities of the several Acts of Parliament relating to the said duties, we, the said Commissioners, have signed and allowed the (foregoing) duplicate of the assessments of the said duties, chargeable under the respective Schedules (A.) and (B.) [*or* (D.) and (E.) *as the case may require*] of the Act 16 & 17 Vict. c. 34., and of the duties on inhabited houses, under the Act 14 & 15 Vict. c. 36., and charged upon the several persons mentioned in the foregoing duplicate within the aforesaid, for the year ending the fifth day of April 18

Now we, the said Commissioners, do hereby enjoin and require you the above-named collectors, or either of you, to make demand of the several sums contained in the foregoing duplicate from the parties charged therewith, or at the places of their last abode, or on the premises charged with the assessment, as the case may require, within the time and in the manner appointed and directed by the said Acts; and upon payment thereof to give acquittances under your hands (without taking anything for such acquittances) unto the several persons who shall pay the same; and if any person or persons shall refuse to pay the sum or sums charged upon him, her, or them, upon demand duly made by you, or either of you, then we do hereby enjoin and strictly require you, or either of you, for non-payment thereof, to distrain for the same according to the directions of the said Acts, by virtue of this our warrant, without further authority.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

6.—APPOINTMENT OF ASSESSORS FOR MAKING RE-ASSESSMENT OF INCOME TAX.

To and , assessors of the duties on profits arising from property, professions, trades, and offices for the of , in the district of , in the county of

WHEREAS an arrear of the duties chargeable under the Schedule of the Act 16 & 17 Vict. c. 34., for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, for the year ending the 5th day of April 18 , amounting to the sum of has arisen in the of aforesaid, by the default of , collector of the said duties for the said , we, the undersigned, being Commissioners of the Income Tax acting in and for the said district, do hereby, by virtue of the Acts of Parliament enabling us in this behalf, appoint you the above-named and assessors for making a re-assessment within and upon the said for raising the said arrear; and we do hereby strictly enjoin and require you and each of you to make a re-assessment within and upon the said by charging the said sum of on the amount of the

* This warrant may be printed on the duplicate or be a separate document.

† Where parishes or places have been united for tax purposes all the names should be inserted and described as the "united parishes or places of."

assessment for the said made for the said duties for the year ending the 5th day of April 18 , by duly apportioning the amount of such arrear amongst the several persons assessed in the said last-mentioned assessment to the same duties respectively, according to each person's assessment thereof, as nearly as the case will admit; and in making the said re-assessment you are to pursue the like methods, rules, and directions by which the original assessment was made of the same duties. Hereof you will not fail, as you and each of you will answer the contrary at your peril.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18

} *Commissioners of the Income Tax.*

7.—COLLECTOR'S WARRANT, WHICH MAY BE ISSUED DURING THE PERIOD THE SCHEDULES OF DEFAULTERS REMAIN WITH THE COMMISSIONERS.

To and collectors of the duties herein-after mentioned for the of , in the district of in the county of

WHEREAS the Commissioners of the Income Tax acting in and for the before-mentioned district have made and executed the several assessments of the duties on profits arising from property, professions, trades, and offices, for the year ending the 5th day of April 18 , upon the several persons chargeable with the said duties within the aforesaid, and duplicates of the same have been delivered to you, the above-named collectors of the said duties: And whereas the said Commissioners have received, in pursuance of the Acts of Parliament in that behalf, a certain Schedule in writing, signed and duly sworn to by you the said collectors, whereby the several persons therein named are returned as defaulters, for that the several sums assessed upon them and therein contained have been demanded from and are due and wholly unpaid from the respective persons charged therewith: Now we, the undersigned Commissioners of the Income Tax acting in and for the district aforesaid, do hereby enjoin and require you, or either of you, the above-named collectors to make demand of the several sums mentioned in the said Schedule, and contained in the said assessments, from the parties charged therewith, or at the places of their last abode, or on the premises charged with the assessment, as the case may require, and upon payment thereof to give acquittances under your hands unto the several persons who shall pay the same; and if any person or persons shall refuse to pay the sum and sums charged upon him, her, or them, upon demand duly made by you, or either of you, then we hereby enjoin and strictly require you, or either of you, for non-payment thereof, to distrain for the same, according to the directions of the said Acts, by virtue of this our warrant, and that you return to us the amount and particulars of the several sums received by you on the day of now next, at the usual place of meeting, namely, at , in the said district.

Given under our hands and seals at , in the said district, the day of in the year of our Lord 18

} *Commissioners of the Income Tax.*

8.—CERTIFICATE OF REMOVAL.

To the Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of , in the county of

WE, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of in the county of , do hereby certify that in and by the* assessments of the duties payable under the Schedule of the Act 16 & 17 Vict. c. 34., and under the Act 14 & 15 Vict. c. 36., respectively, and subsequent Acts, for the of in the said district, for the year ending the 5th day of April 18 , now residing in the of , in the district of ,

* First, additional first, or supplementary, as the case may be.

in the county of , hath been duly charged and assessed for the undermentioned duties ; (that is to say,)

N.B. *

	Income Tax. £	s.	d.	Inhabited House Duties. £	s.	d.	†
Total - £							

And we do further certify that the said hath left unpaid the sum of in respect of the income tax, and the sum of in respect of the inhabited house duties so charged and assessed as aforesaid, which became due and payable on the first day of January in the year of our Lord 18 , and the said sum now in arrear.

And we, the undersigned Commissioners, do request you, the said Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of aforesaid, to raise and levy the said sum of and so charged and assessed upon the said and now in arrear as aforesaid, and to cause the same to be paid and applied according to the directions of the several Acts of Parliament for raising the said duties.

Given under our hands and seals at the said district of this day of in the year of our Lord 18 .

Commissioners of the Income Tax and Inhabited House Duties.

To and collectors of the duties on profits arising from property, professions, trades, and offices, and of inhabited house duties, for the of , in the district of , in the county of .

WE, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting within and for the district of aforesaid, do hereby authorise and require you, the above-named collectors, or either of you, to make due demand of and from , the person named in the foregoing certificate, of payment of the sum of , in respect of the duties charged and assessed upon him, as in the said certificate is mentioned, and if he shall refuse or neglect to pay the same upon such demand being made, then we hereby empower and require you, or either of you, to distrain for the same, according to the directions of the statute in that behalf, by virtue of this our warrant, without further authority; and upon receipt of the said sum of money, or any part thereof, we hereby direct and enjoin you to pay over the same to the collector of inland revenue for the county of , to the account of , the collectors of the said duties for the , of for which this shall be your sufficient authority.

Given under our hands and seals at , in the said district of this day of in the year of our Lord 18

Commissioners of the Income Tax and Inhabited House Duties.

N.B.—As the collector of the parish or place where the duties herein certified are

* Here specify the "particulars of the assessment," viz., the Schedule under which the duty is charged —description of *property, profits, or sources of income*, to which the assessment applies, and whether on own return or estimate. If the arrear be under Schedule A., the *name and address of the owner* of the premises should be stated, and if the assessment be in respect of a house in the metropolis or a large town, the certificate should set forth *the street and number of the house*.

† State whether the amount is included in Commissioners' Schedule of defaulters.

assessed and due has not collected the same, and as, therefore, he is not entitled to any poundage thereon, the collector of any other parish or place who shall collect the said duties, will, on payment thereof to the receiving officer, be allowed the poundage to which the first-mentioned collector would have been entitled if the duties had been collected by him.

9.—WARRANT TO BREAK OPEN.

To and , collectors of the duties herein-after mentioned for the of in the district of , in the county of

WHEREAS in and by the assessments of the duties of income tax and the duties on inhabited houses for the aforesaid for the year ending the 5th day of April 18 , of hath been duly charged to the said duties in the sum of

And whereas it appears by the oath of , collector of the said duties appointed for the said taken before us, whose hands and seals are hereunto subscribed and set, being two of the Commissioners of the Income Tax and Inhabited House Duties acting in and for the district aforesaid, that the said sum of hath been duly demanded of the said and that he hath refused and neglected to pay the same, and that the same now remains due and unpaid:

And whereas it further appears by the oath aforesaid that divers goods and chattels, liable by law to be distrained for the said duties, are lying and being in a certain house, situate in the of in the district and county aforesaid, now in the possession of .

These are therefore to authorise and require you, the above-named collectors, and either of you, calling to your assistance the constable or other peace officer within and for the of aforesaid, and in the presence of the said constable, or other peace officer, to demand entrance into the said house, and in case of resistance, or neglect or refusal to open the same, to break open in the daytime the said house, and enter the same, and to distrain therein the said goods and chattels, and the distress there found to keep by the space of five days, at the costs and charges of the said and if the whole of the said sum of , together with the said costs and charges, be not paid within the said five days, then the said distress, having been first duly valued and appraised by two of the inhabitants of the said of , or other sufficient persons, to be sold by you, and the overplus, if any, of the moneys arising by such sale, after paying and deducting the said sum of and all costs and charges of taking, keeping, and selling the said distress, to be restored to the owner thereof.

Given under our hands and seals at , within the said district, this day of in the year of our Lord 18

} *Commissioners of the Income Tax and Inhabited House Duties.*

10.—WARRANT OF COMMITMENT.

To and , collectors of the duties herein-after mentioned for the , of , in the district of , in the county of , and to the keeper of Her Majesty's prison at

WHEREAS in and by the , assessments of the duties payable under the Schedule of the Act 16 and 17 Vict. c. 34., for the , of in the district of , in the county of , for the year ending the 5th day of April 18 , of , hath been duly charged and assessed to the said duties in the sum of

And whereas it appears by the oath of , collector of the said duties appointed for the said , of , taken before us, whose hands and seals are

hereunto subscribed and set, being two of the Commissioners of the Income Tax acting in and for the district of aforesaid, that the said sum of , as and for the duties so charged and assessed as aforesaid, hath been duly demanded of the said and that he hath refused and neglected to pay the sum of part of the said sum of , by the space of ten days after such demand as aforesaid; and it further appears by the oath aforesaid that the said sum of , for the duties charged and assessed as aforesaid, now remains due and unpaid, and that no sufficient distress can or may be found whereby the same may be levied.

Now, therefore, we, the said Commissioners, whose hands and seals are hereunto subscribed and set, do hereby command you, the above-named collectors of the said duties, or either of you, to apprehend the said , and to take him to Her Majesty's prison at , in the said county, and to deliver him to the keeper thereof, together with this warrant; and we do hereby command you, the said keeper, to receive him, the said , into your custody in the said prison, there to be kept without bail until payment shall be made or security to our satisfaction be given for payment of the said sum of , remaining due and unpaid as aforesaid, and also of the further sum of which we, the said Commissioners, do adjudge to be reasonable for the costs and expenses of apprehending the said and conveying him to prison.

Given under our hands and seals at , within the said district, the day of in the year of our Lord 18 .

} *Commissioners of the Income Tax.*

11.—REVOCATION OF COLLECTOR'S APPOINTMENT.

To , one of the inhabitants of the of in the district of , in the county of

WHEREAS by virtue and in pursuance of the powers and authorities of the several Acts of Parliament relating to the duties on profits arising from property, professions, trades, and offices, and inhabited houses, two of the Commissioners acting in the execution of the said Acts in and for the district aforesaid, did, by their precept, bearing date the day of 18 , nominate and appoint and to be collectors of the said duties for the aforesaid, for the year ending the 5th day of April 18 : And whereas wilful delay and failure hath happened in demanding, receiving, and recovering and paying divers sums of money and duties charged and assessed on the several persons chargeable with the said sums of money and duties, within the said for the year aforesaid, through the default and neglect of the said , one of the collectors of the said duties.

Now we, the undersigned, two of the said Commissioners, do, by virtue and in pursuance of the powers and authorities given by the Acts of Parliament in this behalf, hereby revoke the appointment of the said as such collector as aforesaid; and we do by this, our precept, nominate and appoint you, the above-named , in the place and stead of the said to be collector of the duties and sums of money remaining due and in arrear and uncollected on the duplicates of assessments herewith delivered to you, for the said year ending the 5th day of April 18 , with full power to collect all arrears and sums of money which are now due and unreceived from the parties charged therewith by the said assessments. And we do hereby enjoin and require you immediately to make demand of the several sums contained in the said duplicates from the parties charged therewith, or at the places of their last abode, or on the premises charged with the assessment, as the case may require; and upon payment thereof to give acquittances unto the several persons who shall pay the same; and if any person or persons from whom any of the said duties, or sums of money, or any part thereof, now remain due or unpaid shall refuse to pay the sum and sums charged upon and due and owing from him, her, or them, upon demand made by you, then we hereby enjoin and strictly require you, for nonpayment thereof, to

distrain for the same, according to the directions of the said Acts, by virtue of this our warrant without further authority.

Given under our hands and seals at , within the said district, the day of , in the year of our Lord 18 .

Commissioners of the Income Tax and Inhabited House Duties.

12.—WARRANT TO IMPRISON PERSON AND SEIZE ESTATE OF DEFAULTING COLLECTOR.

To , constable of , in the county of , and to , keeper of Her Majesty's prison at , in the said county.

WHEREAS it appears to us and , whose hands and seals are hereunto subscribed and set, being two of the Commissioners of the Income Tax and the Inhabited House Duties acting for the district of , in the county of , upon the oath of and other sufficient evidence, that , of , a collector of the duties of income tax and the duties in respect of inhabited houses for the of , in the said district, hath, as such collector, collected and received from divers persons within the said the sum of , in respect of the said duties, and that the said hath neglected to pay the said sum of money according to the directions of the several Acts of Parliament in that behalf, and that he hath detained and doth now detain the same in his hands.

Now, therefore, we, the said Commissioners, whose hands and seals are hereunto subscribed and set, do hereby command you, the above-named constable, to apprehend the said , and him safely to convey to Her Majesty's prison at , in the said county of and to deliver him to the keeper thereof; and we do hereby command you, the said keeper, to receive him, the said , into your custody in the said prison, and there to detain and keep him until payment shall be made of the aforesaid sum of money, or until he shall be otherwise discharged by due course of law; and we do hereby further command you, the said constable, to seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of him the said , to him belonging wheresoever the same can be discovered and found; and if the said shall not pay or satisfy the said sum of money as ought to be done according to the directions of the said several Acts, you are forthwith to give notice to us that we may proceed further as the law directs; and for so doing this shall be to you and each of you a sufficient warrant and authority.

Given under our hands and seals at , in the said district, this day of in the year of our Lord 18 .

Commissioners of the Income Tax and Inhabited House Duties.

13.—WARRANT TO SELL COLLECTOR'S ESTATE.

of

WHEREAS by a certain warrant bearing date the day of , in the year of our Lord one thousand eight hundred and , under the hands and seals of and , two of the Commissioners of the Income Tax and Inhabited House Duties acting for the district of , in the county of , reciting that , of , a collector of the duties on profits arising from property, professions, trades, and offices, and the duties in respect of inhabited houses, for the of , in the said district, had, as such collector, collected and received from divers persons within the said the sum of in respect of the said duties, and that the said had neglected to pay the said sum of money, according to the directions of the several Acts of Parliament in that behalf, and that he

had detained and did then detain the same in his hands, the said Commissioners, whose hands and seals are subscribed and set to the said warrant, did thereby command one, , constable of , in the said county, to seize and secure the estate as well freehold as copyhold, and all other estate, both real and personal, of the said to him belonging, wheresoever the same could be discovered and found.

And whereas by virtue and in pursuance of the said warrant, the several estates, goods, and chattels belonging to the said mentioned and particularized in the Schedule or inventory hereunto have been seized and secured.

And whereas and , Commissioners as aforesaid, did, in pursuance of the statute in that behalf, appoint the day of , at , in the said district, for a meeting of the Commissioners of the Income Tax and Inhabited House Duties for the said district, and did cause public notice to be given of the time and place when and where such meeting was appointed to be held ten days at least before such meeting.

And whereas the said meeting hath been held in pursuance of the said notice, and the said hath not paid or satisfied, as ought to be done, according to the directions of the said Acts, the said sum of money so detained by him as aforesaid.

Now therefore we, whose hands and seals are hereunto subscribed and set, being the major part of the said Commissioners present at the said meeting, do hereby require and empower you, the above-named , to sell and dispose of the said estates, goods, and chattels so seized and secured for the cause aforesaid, to satisfy and pay into the hands of the collector of inland revenue at , the aforesaid sum of money so detained by the said , and remaining unpaid as aforesaid, together with the reasonable costs and charges of recovering, raising, and paying the same, and for your so doing this shall be your sufficient authority.

Given under our hands and seals at , in the said district, the day of in the year of our Lord one thousand eight hundred and

} *Commissioners of the Income Tax and Inhabited House Duties.*

14.—NOTICE OF SEIZURE OF COLLECTOR'S ESTATE.

WHEREAS by a certain warrant bearing date the day of in the year of our Lord 18 , under the hands and seals of two of the Commissioners of Income Tax and Inhabited House Duties acting for the district of , in the county of reciting that of , a collector of the duties of income tax and the duties in respect of inhabited houses, for the of , in the said district, had as such collector collected and received from divers persons within the said the sum of in respect of the said duties, and that the said had neglected to pay the said sum of money, according to the directions of the several Acts of Parliament in that behalf, and that he had detained and did then detain the same in his hands:

The said Commissioners did thereby command the constable of to whom the said warrant was directed, to seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of the said to him belonging, wheresoever the same could be discovered and found.

And whereas certain estates, goods, and chattels of the said collector have been seized and secured under the said warrant:

Now we the undersigned, and , being two of the said Commissioners acting in the said district, do, in pursuance of the Act of Parliament in that behalf, appoint the day of for a meeting of the Commissioners of Income Tax and Inhabited House Duties for the said district, to be held at in the said district, at of the clock in the noon of the said day; and we do hereby give notice that if the said sum of money so due and owing from the said collector be not paid or satisfied, as ought to be done, according to the directions of the Acts in that behalf, the Commissioners

present at such meeting, or the major part of them, will sell and dispose of the said estates, goods, and chattels, to satisfy and pay the said sum of money.

Given under our hands, this day of in the year of our Lord 18 .

Commissioners of Income Tax and Inhabited House Duties.

15.—(Charge.) Duplicate of the Income Tax and Inhabited House Duties.

This Duplicate, amounting to , contains the full amount of the Sums Assessed upon each Parish or Place in the District of , in the County of , by virtue of the Acts of Parliament granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, and of the Duty in respect of Inhabited Dwelling-houses, together with the Christian and Surname of the several Assessors and Collectors, for the Year 18 ending 5th day of April 18 .

Signed, Sealed, and delivered by us, this day of 18 .

Commissioners of the Income Tax and Inhabited House Duty.

To the Commissioners of Inland Revenue.

[*Here follow particulars in such tabular form as the board shall prescribe.*]

I do hereby certify that I have examined this duplicate thoroughly, and have compared it with the assessments, and that it is a correct duplicate thereof.

Surveyor of Taxes.
Date.

N.B.—This Duplicate should be made out after the time appointed by the Taxes Management Act, 1880, for making supplementary assessments of the said duties, and within one month at farthest after all appeals shall have been heard and determined, and should contain the full amount of the sums given in charge to the collectors and to the collector of inland revenue, and which remains charged in the assessments after the appeals; all discharges subsequent to that period must be included in the Schedules, under the 108th section of the Taxes Management Act, 1880.

16.—Commissioners Schedule of Defaulters.

A Schedule made in pursuance of an Act of Parliament passed in the forty-fourth year of the reign of Her present Majesty, intituled the Taxes Management Act, 1880, by the Commissioners of the Income Tax and Inhabited House Duties acting in and for the District of , in the County of , containing the names of certain Persons charged with Duties and Sums of Money in the Assessments made by virtue of the Tax Acts, within and for the several and respective Parishes herein under-mentioned in the said District, for the Year ending the 5th day of April, 18 , and whose Names have been returned to the said Commissioners by the respective Collectors for the said several and respective Parishes, as Persons who have made default in Payment of the several Duties and Sums of Money set opposite to their respective Names, and charged upon them respectively in the said Assessments, and from whom the respective Collectors have not been able to collect or receive such Duties and Sums of Money for the Causes herein mentioned, and which have been duly verified on the [oath *or* affirmation, *as the case may be*], of the several and respective Collectors.

[*Here follow particulars in such tabular form as the board shall prescribe.*]

Given under the hands and seals of us the undersigned, two of the Commissioners of the Income Tax and Inhabited House Duties acting in and for the district aforesaid, at within the said district, the day of in the year of our Lord 18 .

Commissioners of the Income Tax and Inhabited House Duties.

N.B.—A total of each column to be made for each parish or place.

17.—SCHEDULE OF SUMS DISCHARGED FROM ASSESSMENTS RETURNED IN THE DUPLICATES OF CHARGE.

A SCHEDULE containing the Sums discharged from the Assessments of the Duties on Profits arising from Property, Professions, Trades, and Offices, and of the Duty in respect of Inhabited Dwelling-houses for the under-mentioned Parishes or Places in the District of , in the County of , for the Year ending the 5th day of April 18 , pursuant to the Acts of Parliament relating to the said Duties.

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

We, the undersigned Commissioners of the Income Tax and Inhabited House Duties acting in and for the said district of , in the said county, do hereby certify that the above-mentioned sums, amounting to , have been discharged from the respective assessments for the said parishes by the Commissioners of the Income Tax and Inhabited House Duties acting in and for the said district, in due course of law, upon the returns of the collectors duly verified on oath.

Witness our hands and seals the day of 18 .

} *Commissioners of the Income Tax and Inhabited House Duties.*

18.—LAND TAX ASSESSMENT, 18 .

In the parish, tithing, or place of , in the division of , in the county of

AN assessment of the Land Tax for the service of the year one thousand eight hundred and , made in pursuance of the several Acts relating to the Land Tax.

[*Here follow the particulars of the assessment in such tabular form as the board shall prescribe.*]

We hereby certify the foregoing assessment made by us.

} *Assessors.*

Signed and sealed by us, the undersigned Commissioners of the Land Tax acting in and for the division of , in the county aforesaid, at within the said division, this day of in the year of our Lord 18 .

} *Commissioners.*

Note.—This certificate must be signed by both assessors.

SUMMARY OF THE FOREGOING ASSESSMENT ON LANDS, TENEMENTS, AND HEREDITAMENTS FOR THE YEAR 18 .

If the assessment on lands, tenements, and hereditaments exceeds the quota, the clerk to the Commissioners must insert at the foot of the duplicate of the assessments a summary according to the following form.

And the collector must account for any such excess in like manner as for the quota, in order that the excess may be applied as provided by the Taxes Management Act, 1880.

	£ s. d.	£ s. d.
Assessed and exonerated - - - - -		
Assessed and not exonerated - - - - -		
Total by the assessment - - - £		
Gross quota or charge on lands, tenements, and hereditaments, by duplicate of charge under 38 Geo. 3. c. 5. -		
Deduct the amount by which such gross quota has been reduced by the application of surplus land tax - -		
Net quota - - - - - - -		
Excess on assessment - - - - - £		

Examined,
Signed,

Clerk.

Date.

DIRECTIONS AS TO FORM OF LAND TAX ASSESSMENT.

The clerk to the Commissioners is required to cause the sums assessed to be duly cast up and the total amount of such assessment to be inserted at the foot thereof, and where any such assessment shall contain two or more pages, to cause each page to be duly cast up and the amount inserted at the foot thereof and carried forward so as to form the total on the last page in any such duplicate; and if in any case the total amount of the sums charged by any such assessment shall exceed the actual amount of the said quota or proportion charged and to be raised in any year in any parish, township, or place to which the same shall relate, every such clerk shall insert at the foot of the duplicate of assessment a summary relating to every such assessment last aforesaid, according to the prescribed form annexed to the form of assessment; and if any such clerk shall neglect or refuse to perform the duty hereby required, he shall for every such offence incur a penalty of twenty pounds, to be sued for and recovered as any penalty may be sued for and recovered under this Act.

19.—(CHARGE.) DUPLICATE OF THE LAND TAX, 18 .

A DUPLICATE of the whole Sums assessed upon each Parish or Place in the Hundred or District of , in the County of , for one whole Year, ending the 25th March 18 , pursuant to the several Acts relating to the Land Tax; also of the Christian and Surnames of the several Assessors and Collectors of the same Parishes or Places.

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

I do hereby certify that I have examined this duplicate thoroughly, and have compared it with the assessments, and that it is a correct duplicate thereof.

Surveyor of Taxes.
Date.

We, whose names are hereunto set and seals affixed, Commissioners for putting in execution the Acts of Parliament above mentioned, do hereby certify that the above duplicate contains the several sums assessed upon each parish or place in the said hundred or district, and do amount together as above mentioned.

Dated this day of 18 .

Commissioners of Land Tax.

To the Commissioners of Inland Revenue.

ENDORSEMENT AS REGARDS CROWN PROPERTY.

We, the undersigned, being two of the Commissioners of Land Tax, do hereby certify that the under-mentioned sums have been assessed upon property in the occupation of the Crown, but under authority from the Commissioners of Inland Revenue have not been collected.

Commissioners of Land Tax.

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

20.—CERTIFICATE OF LAND TAX, 18 . EXCESS.

County of , District of

A CERTIFICATE in pursuance of the Taxes Management Act, 1880, to provide for the application of Moneys arising in certain cases of Assessments for Land Tax in Great Britain.

An Account of the Excess of Each Assessment within the said District by the Amount of 5l. Sterling, over and above the Quota for the Year ended on the 25th March 18 .

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

We , of the Commissioners acting in the execution of the Acts relating to the land tax within and for the said district, do hereby certify that the above account and statement are correct.

Witness our hands this day of 18 .

To the Commissioners of Inland Revenue.

21.—CERTIFICATE TO THE HIGH COURT OF THE NAMES OF COLLECTORS WHO HAVE MADE DEFAULT IN ACCOUNTING FOR THE DUTIES AND LAND TAX.

Exhibited before me as the certificate referred to in the annexed affidavit of sworn this day of 18 .

INCOME TAX, INHABITED HOUSE DUTIES, AND LAND TAX, 18 .

IN THE HIGH COURT OF JUSTICE.

Exchequer Division.

To the Right Honourable the Lord Chief Baron of the Exchequer Division of the High Court of Justice, and to the Honourable the rest of the Barons of the same Division.

I, of , collector of inland revenue, receiver of the duties on profits arising from property, professions, trades, and offices, the duties on inhabited houses, and of the land tax, charged and assessed in the parishes and places herein-after mentioned, by virtue of the several Acts of Parliament in that behalf, do hereby humbly certify to the Barons of the Exchequer Division of the High Court of Justice in pursuance of the several statutes in this behalf made and provided, that the several and respective times and places mentioned and described against the name of each division in the Schedule hereunto subjoined, were by me appointed according to the directions of the statutes in that case made and provided, for payment to me, as such collector of inland revenue and receiver as aforesaid, of the said duties and the land tax assessed and charged within the several parishes and places, and within the respective divisions mentioned in the said Schedule, for the year ending on the twenty-fifth day of March and the fifth day of April 18 , respectively, and which are by the said statutes directed to be collected or levied by the several collectors of the duties and land tax on or before the first day of January now last past; and that I, the said collector of inland revenue, did attend at the said several and respective times and place so appointed as aforesaid for the purpose of receiving the said duties and tax, and that the several collectors of the said duties and tax for the said several parishes and places within the said divisions respectively did then and there make default in paying or accounting for the said duties and tax given to them in charge for the said parishes and places respectively, in the several sums mentioned in the said Schedule, and did then and there neglect and wholly make default in delivering to me, the said collector of inland revenue, a Schedule in writing signed by such collectors respectively, containing the Christian and Surname of each person making default in payment of the said duties and tax and the respective sums then in arrear from each such defaulter, with an affidavit subscribed and made according to the directions of the statutes in that case made and provided, contrary to the form of the said statutes.

And I, the said collector of inland revenue, in pursuance of the several statutes in this behalf, do hereby further humbly certify that the said Schedule hereunto subjoined doth also contain the names of the several collectors in default as aforesaid, and of the several parishes and places in which default has been made as aforesaid, and the divisions where such failure hath happened and the amounts of the duties and tax which remain unpaid or unaccounted for by the said collectors respectively, to the best of my knowledge, and as I verily believe.

Given under my hand this day of in the year of our Lord 18 .

Witness,

SCHEDULE to which the foregoing Certificate doth refer, containing the Names of Collectors who have not paid or duly accounted, by the Delivery of Schedules of Defaulters, for the Full Amount of the Duties on Profits arising from Property, Professions, Trades, and Offices, the Duties on Inhabited Houses, and the Land Tax, for the Year ending the Twenty-fifth day of March and the Fifth day of April 18 respectively.

[*Here follow the particulars in such tabular form as the board shall prescribe.*]

Sections 4, 5, 7.

THE THIRD SCHEDULE.

ENACTMENTS REPEALED.

[NOTE.—Portions of Acts which have already been specifically repealed are in some instances included in the repeal in this Schedule in order to preclude henceforth the necessity of looking back to previous Acts.]

43 Geo. 3. c. 99 -	An Act for consolidating certain of the provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the Affairs of Taxes, and for amending the same.
43 Geo. 3. c. 150. -	An Act for consolidating certain of the provisions contained in any Act or Acts relating to the duties under the management of the Commissioners for the Affairs of Taxes; and for amending the said Acts so far as the same relate to that part of Great Britain called Scotland.
43 Geo. 3. c. 161. -	An Act for repealing the several duties under the management of the Commissioners for the Affairs of Taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of Excise on licenses, and on carriages constructed by coachmakers, and granting new duties thereon, under the management of the said Commissioners for the Affairs of Taxes; and also new duties on persons selling carriages by auction or on commission; in part; namely,— Sections sixteen, twenty-four, fifty, fifty-one, fifty-three, fifty-four, fifty-six to fifty-eight inclusive, sixty, sixty-nine, seventy, seventy-two, seventy-six, seventy-eight, and eighty.
45 Geo. 3. c. 71. -	An Act to amend the several laws relating to the duties under the management of the Commissioners for the Affairs of Taxes.
45 Geo. 3. c. 95. -	An Act to amend so much of an Act of the forty-third year of His present Majesty, for consolidating certain of the provisions of the Acts relating to the duties in Scotland under the management of the Commissioners for the Affairs of Taxes, as relates to the appointment of assessors and sub-collectors, and the notices required to be delivered to persons assessed to the said duties.
48 Geo. 3. c. 55. -	An Act for repealing the duties of assessed taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the Commissioners for the Affairs of Taxes; in part; namely,— Section seven.
48 Geo. 3. c. 141. -	An Act to amend the Acts relating to the duties of assessed taxes, and of the tax upon the profits of property, professions, trades, and offices, and to regulate the assessment and collection of the same; in part; namely,— Section one, No. 1 Rules to No. 5 Rules inclusive, sections four, five, six, and thirteen.
50 Geo. 3. c. 105. -	An Act to regulate the manner of making surcharges of the duties of assessed taxes, and of the tax upon the profits arising from property, professions, trades, and offices, and for amending the Acts relating to the said duties respectively.
52 Geo. 3. c. 95. -	An Act to amend and regulate the assessment and collection of the assessed taxes, and of the rates and duties on profits arising from property, professions, trades, and offices in that part of Great Britain called Scotland.
55 Geo. 3. c. 161. -	An Act to amend and render more effectual an Act of the fifty-second year of His present Majesty, to amend and regulate the assessment and collection of the assessed taxes, and of the rates and duties on profits arising on property, professions, trades, and offices, in that part of Great Britain called Scotland.
1 & 2 Geo. 4. c. 113. -	An Act to continue several Acts for the relief of persons compounding for assessed taxes from an annual assessment, for a further term; and to amend the Acts relating to assessments and compositions of assessed taxes.
3 Geo. 4. c. 88. -	An Act to amend the laws relating to the land and assessed taxes, and to regulate the appointment of receivers general in England and Wales.

6 Geo. 4. c. 7. - -	An Act for the further repeal of certain duties of assessed taxes, and for granting relief in the cases therein mentioned; in part; namely,— Section eleven.
6 Geo. 4. c. 32. - -	An Act to provide for the application of moneys arising in certain cases of assessments for land tax in Great Britain.
1 & 2 Will. 4. c. 18. -	An Act for transferring the duties of receivers general of the land and assessed taxes to persons executing the offices of inspectors of taxes, and for making other provisions for the receipt and remittance of the said taxes.
4 & 5 Will. 4. c. 60. -	An Act to amend the laws relating to the land and assessed taxes, and to consolidate the boards of stamps and taxes; in part; namely,— Sections one, six, seven, eleven, twelve, thirteen, fourteen, and fifteen.
5 & 6 Will. 4. c. 20. -	An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto; in part; namely,— Sections six, seven, ten to twenty-one inclusive.
5 & 6 Will. 4. c. 64. -	An Act to alter certain duties of stamps and assessed taxes, and to regulate the collection thereof; in part; namely,— Sections ten to thirteen inclusive.
6 & 7 Will. 4. c. 65. -	An Act for granting relief from the duties of assessed taxes, and on stage carriages in certain cases, and to regulate the charging of the duty payable for taking or killing game in Great Britain; and to provide for the collection of certain local taxes in Scotland; in part; namely,— Sections ten to twelve inclusive.
1 Vict. c. 61. - -	An Act to extend an exemption granted by an Act of the last session of Parliament from the duties of assessed taxes, in respect of certain carriages with less than four wheels; and to amend the laws relating to the said duties; in part; namely,— Section three.
5 & 6 Vict. c. 37. -	An Act to continue until the fifth day of April one thousand eight hundred and forty-four compositions for assessed taxes, and to amend the laws relating to the land and assessed taxes; in part; namely,— Section seven.
6 & 7 Vict. c. 24. -	An Act to continue until the fifth day of April one thousand eight hundred and forty-five compositions for assessed taxes, and to amend the laws relating to the land and assessed taxes, and also the laws relating to the duties on profits arising from property, professions, trades, and offices.
7 & 8 Vict. c. 46. -	An Act to continue until the fifth day of April one thousand eight hundred and forty-six compositions for assessed taxes, and to amend certain laws relating to duties under the management of the Commissioners of Stamps and Taxes.
9 & 10 Vict. c. 56. -	An Act to provide forms of proceedings under the Acts relating to the duties of assessed taxes, and the duties on profits arising from property, professions, trades, and offices in England.
17 Vict. c. 1. - -	An Act to explain and amend an Act of the last session relating to the duties of assessed taxes, and to authorise justices of the peace in Ireland to administer oaths required in matters relating to income tax; in part; namely,— Section five.
17 & 18 Vict. c. 85. -	An Act for better securing the collecting and accounting for the land tax, assessed taxes, and income tax by the collectors thereof.
19 & 20 Vict. c. 80. -	An Act to grant relief in assessing the income tax on lands in Scotland in respect of certain public burdens charged thereon; to alter and regulate the allowances to clerks to the Commissioners of Income Tax; and to amend the laws relating to the land, assessed, and income taxes, and the redemption and purchase of the land tax; in part; namely,— Sections two and four.

20 & 21 Vict. c. 28. -	An Act to amend the laws relating to the payment of the land and assessed taxes and property and income tax in Scotland; in part; namely,— Section two.
24 & 25 Vict. c. 91. -	An Act to amend the laws relating to the Inland Revenue; in part; namely,— Sections thirty-seven to forty-five inclusive.
25 Vict. c. 22. - -	An Act to continue certain duties of Customs and Inland Revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties; in part; namely,— Sections forty-two to forty-five inclusive.
26 & 27 Vict. c. 33. -	An Act for granting to Her Majesty certain duties of Inland Revenue, and to amend the laws relating to the Inland Revenue; in part; namely,— Section twenty-three.
27 & 28 Vict. c. 56. -	An Act for granting to Her Majesty certain stamp duties, and to amend the laws relating to the Inland Revenue; in part; namely,— Sections fifteen and nineteen.
28 Vict. c. 30. - -	An Act to grant certain duties of Customs and Inland Revenue; in part; namely,— Section five.
29 & 30 Vict. c. 64. -	An Act to amend the laws relating to the Inland Revenue; in part; namely,— Sections seventeen and eighteen.
30 & 31 Vict. c. 90. -	An Act to alter certain duties and to amend the laws relating to the Inland Revenue; in part; namely,— Section twenty-six.
32 & 33 Vict. c. 14. -	An Act to grant certain duties of Customs and Inland Revenue, and to repeal and alter other duties of Customs and Inland Revenue; in part; namely,— Part II., sections five to eleven inclusive.
33 Vict. c. 4. - -	Income Tax Assessment Act, 1870.
33 & 34 Vict. c. 32. -	The Customs and Inland Revenue Act, 1870; in part; namely,— Part V. (section sixteen).
34 & 35 Vict. c. 103.	The Customs and Inland Revenue Act, 1871; in part; namely, Section thirty.
36 Vict. c. 8. - -	An Act to make provision for the assessment of income tax, and as to assessors in the metropolis; in part; namely,— Sections one and two.
36 Vict. c. 18. - -	The Customs and Inland Revenue Act, 1873; in part; namely,— Sections six to nine inclusive.
37 Vict. c. 16. - -	The Customs and Inland Revenue Act, 1874; in part; namely,— Sections eight to ten inclusive.
41 Vict. c. 15. - -	The Customs and Inland Revenue Act, 1878; in part; namely,— Sections fourteen and fifteen.
42 & 43 Vict. c. 21. -	The Customs and Inland Revenue Act, 1879; in part; namely,— Sections nineteen to twenty-five inclusive;

Sections 5, 7.

THE FOURTH SCHEDULE.

ENACTMENTS in which a reference to this Act is to be substituted.

38 Geo. 3. c. 5. -	An Act for granting to His Majesty an aid by a land tax to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight.

48 Geo. 3. c. 161. - [ss. 10, 15, 17, 55, 59, 62, and 77.]	An Act for repealing the several duties under the management of the Commissioners for the Affairs of Taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of Excise on licenses, and on carriages constructed by coachmakers, and granting new duties thereon, under the management of the said Commissioners for the Affairs of Taxes; and also new duties on persons selling carriages by auction or on commission.
48 Geo. 3. c. 55. - [Sch. A.]	An Act for repealing the duties of assessed taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the Commissioners for the Affairs of Taxes.
57 Geo. 3. c. 25. - [ss. 1, 2, 3, and 4.]	An Act to explain and amend an Act made in the forty-eighth year of His present Majesty, for repealing the duties of assessed taxes, and granting new duties in lieu thereof; and to exempt such dwelling-houses as may be employed for the sole purpose of trade, or of lodging goods, wares, or merchandize, from the duties charged by the said Act (23rd May 1817).
5 Geo. 4. c. 44. - - [s. 4.]	An Act for allowing persons to compound for their assessed taxes for the remainder of the periods of composition limited by former Acts, and for granting relief in certain cases.
4 & 5 Will. 4. c. 60. - [ss. 2, 5, 8, and 9.]	An Act to amend the laws relating to the land tax, and to consolidate the boards of stamps and taxes.
5 & 6 Will. 4. c. 20. - [ss. 4, 5, 8, and 9.]	An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto.
6 & 7 Will. 4. c. 28. -	An Act to enable persons to make deposits of stock or Exchequer bills in lieu of giving security by bond to the Postmaster General, and Commissioners of Land Revenue, Customs, Excise, Stamps, and Taxes.
5 & 6 Vict. c. 35 -	The Income Tax Act, 1842.
5 & 6 Vict. c. 37. - [ss. 3, 4, 5, and 6.]	An Act to continue until the fifth day of April one thousand eight hundred and forty-four compositions for assessed taxes; and to amend the laws relating to the land and assessed taxes.
12 Vict. c. 1. - -	An Act to consolidate the Board of Excise and Stamps and Taxes into one Board of Commissioners of Inland Revenue, and to make provision for the collection of such revenue.
16 & 17 Vict. c. 34. -	The Income Tax Act, 1853.
23 Vict. c. 14. - -	An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices.
29 Vict. c. 36. - - [s. 8.]	An Act to grant, alter, and repeal certain duties of Customs and Inland Revenue, and for other purposes relating thereto.
34 & 35 Vict. c. 103. [s. 31.]	The Customs and Inland Revenue Act, 1871.
41 Vict. c. 15. - - [ss. 12, 13, and 16.]	The Customs and Inland Revenue Act, 1878.

CHAPTER 20.

An Act to repeal the duties on Malt, to grant and alter certain duties of Inland Revenue, and to amend the Laws in relation to certain other duties.

[12th August 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned, and do therefore most humbly beseech Your Majesty that

it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Inland Revenue Act, 1880.

Interpretation of terms.

2. In this Act each of the following terms shall have the meaning assigned to it by this section, unless it is otherwise expressly provided, or there is something in the subject or context inconsistent therewith:

"Person" includes a body of persons, whether corporate or unincorporate.

"Malt trader" means and includes a maltster or maker of malt, a dealer in malt, a roaster of malt, a brewer of beer for sale, and a vinegar maker.

"Beer" includes ale, porter, spruce beer, and black beer, and any other description of beer.

"Brewer" means a brewer of beer.

"Sugar" means any saccharine substance, extract, or syrup, and includes any material capable of being used in brewing except malt or corn.

"Commissioners" means Commissioners of Inland Revenue.

"Collector" means the collector of Inland Revenue for the collection in which the premises of a brewer are situate, and includes a person acting as such collector.

"Officer" means officer of Inland Revenue.

"Proper officer" means the officer of the division or ride in which the premises of a brewer are situate, and includes a person acting as such officer, and also any officer superior in matters of excise to such officer.

"Prescribed" and "approved" mean respectively prescribed or approved by the Commissioners.

PART I.

MALT.

Repeal of Duties on Malt and Provisions as to Malt in Stock.

Repeal of excise duties on malt, &c.

3. On the first day of October one thousand eight hundred and eighty, the following duties of excise shall cease to be charged and payable; (that is to say,)

The duties on malt;

The duty on sugar used by any brewer of beer for sale in the brewing or making of beer, or in the preparation therefrom of any liquor or substance to be used as colouring in the brewing or making of beer;

The duties on licences to be taken out by—

A maltster or maker of malt;

A roaster of malt;

A dealer in roasted malt; and

A brewer of beer for sale;

And the drawbacks of excise now payable on malt and beer shall cease to be allowed.

Customs duties on malt, &c. to cease.

4. On and after the first day of October one thousand eight hundred and eighty the duties of customs on the following articles,

viz., malt, vinegar and pickles preserved in vinegar, shall cease and determine. And the prohibition contained in the forty-second section of the Customs Consolidation Act, 1876, so far as respects extracts, essences, or concentrations of malt, shall on that day cease and be removed.

Allowance on malt in stock.

5. There shall be paid or allowed to every malt trader for all dry unground malt produced to, and taken account of by, the proper officer, and the quantity thereof ascertained between the twenty-seventh and thirtieth days of September one thousand eight hundred and eighty, both days inclusive, as his stock and in his custody and possession, and for which duty shall have been paid or charged, the several allowances and sums of money following; (that is to say,)

For every bushel of such malt made in England from barley, or any other corn, two shillings and sevenpence, with five per centum thereon;

For every bushel of such malt made in Scotland or Ireland from barley, or any other corn, except bear or bigg, two shillings and sevenpence, with five per centum thereon;

And for every bushel of such malt made in Scotland or Ireland from bear or bigg only without any mixture of barley or any other corn therewith, two shillings, with five per centum thereon:

Provided, that, from the quantity of all brown or porter malt, and roasted or black malt, there shall be deducted twenty per centum for the swell and increase thereof over the quantity of such malt charged with duty; but if such malt shall be screened and cleaned, there shall be deducted fifteen per centum only, and from all other unscreened or partially screened malt there shall be deducted five per centum, and the allowance shall be computed and paid or allowed only on the remaining quantity of such malt after making such deductions respectively.

Rules to be observed by malt trader on claiming allowance.

6. (1.) Every malt trader claiming allowance in respect of any malt must, in order to entitle him to the allowance, observe the following rules:—

(*a.*) He must give notice in writing to the proper officer three days previously to the said twenty-seventh day of September one thousand eight hundred and eighty, of his name and place of abode, the description of the business carried on by him as a malt trader, and the place where the malt is deposited, and whether the malt is fully screened or otherwise:

(*b.*) The malt must be completely dried and finished:

(*c.*) Before the said twenty-seventh day of September one thousand eight hundred and eighty the malt must be placed so as to enable the officer conveniently to gauge the same and ascertain the quantity thereof:

(*d.*) In case any corn shall be in operation for making into malt at any time between the said twenty-seventh and thirtieth days of September one thousand eight hundred and eighty, both inclusive, and shall be actually made into malt, dried and finished, before the time when the officer shall first take an account of the malt in the stock of the

malt trader, he shall be entitled to claim allowance in respect of such malt upon giving twelve hours previous notice in writing to the proper officer, specifying the quantity of such malt, and the place where the same is deposited, and whether it is fully screened, or otherwise; and all such malt shall be kept separate from all other malt, and so as to enable the officer conveniently to gauge the same and take an account thereof:

(*e.*) The malt trader shall not alter the position of any malt in respect of which an allowance is claimed or remove the same or any part thereof until after the said thirtieth day of September one thousand eight hundred and eighty, and after the officer shall have gauged the same and taken an account thereof.

(2.) If any licensed brewer shall be desirous of making use of any malt belonging to him in respect of which an allowance has been claimed, he may do so upon giving to the proper officer twenty-four hours previous notice in writing specifying the quantity intended to be used.

(3.) If from any inevitable accident or unforeseen circumstance a malt trader shall be prevented from receiving into his stock, before the said twenty-seventh day of September one thousand eight hundred and eighty, and in time to enable him to comply with the foregoing rules, any malt which shall have been delivered to any common carrier to be conveyed to such malt trader within seven days previously to the said last-mentioned day, the Commissioners may, upon proof to their satisfaction of the facts and that no fraud has been committed or intended with regard to such malt, grant to such malt trader the allowance in respect thereof subject to such regulations as they may make in that behalf.

Mode of payment of allowance.

7. (1.) When an account has been finally taken of any malt the proper officer shall give to the malt trader a certificate in the prescribed form, specifying the quantity of the malt for which he shall be entitled to an allowance, and the amount of such allowance.

(2.) Upon the production of the certificate to the collector with a declaration made by the malt trader before a justice of the peace, or such collector, stating as follows:

(*a.*) That all duties have been paid or charged in respect of the malt specified in the certificate;

(*b.*) That no part of such malt has been taken account of more than once for the purpose of obtaining an allowance;

(*c.*) That the malt is of the respective kinds mentioned in the certificate, and was at the time specified therein in the custody or possession of such malt trader as his property, or for the use of some other malt trader;

(*d.*) That the statements in the certificate are true, and that no fraud was practised upon the officer taking the account,

the collector shall pay to the malt trader the sum specified in the certificate on or within six days after the twentieth day of November one thousand eight hundred and eighty, if the duties upon such malt have been paid, or shall cancel any charge which has been made in respect of the said malt, if the duties have not been paid.

(3.) If any person shall knowingly make any alteration in any

certificate, or make use, or attempt to make use, of any untrue certificate, or shall make any false statement in any such declaration, he shall incur a fine of five hundred pounds.

Officer may enter premises of malt trader.

8. (1.) An officer may at any time in the daytime, between the said twenty-seventh and thirtieth days of September one thousand eight hundred and eighty, both inclusive, enter every house or other place where any malt, in respect of which an allowance has been claimed, is deposited, and inspect and examine the same.

(2.) Every malt trader who shall claim allowance shall, in order to entitle him thereto, with his servants and workmen, whenever required by an officer, aid and assist in the examination, gauging, measuring, and taking account of the malt.

(3.) If any person shall obstruct or hinder an officer in the execution of any of his powers in relation to malt subject to allowance, or shall practise any fraud or contrivance with intent to deceive an officer in taking any such account as aforesaid, or whereby Her Majesty may be defrauded, he shall for every such offence incur a fine of two hundred pounds, and all malt in respect of which any such offence is committed shall be forfeited.

Malt traders who have sold malt as duty paid to deduct or repay the allowance.

9. Every malt trader who shall have sold or delivered, or shall have contracted to sell or deliver, any malt as duty paid, but in respect of which an allowance is granted under this Act, shall deduct from the purchase money, or if the purchase money has been paid, shall repay, the amount of any allowance which may be granted to such malt trader in respect of such malt.

PART II.

Brewers and Excise Duty on Beer.

Brewers licence.

10. (1.) On and after the first day of October one thousand eight hundred and eighty, there shall be granted and paid for the use of Her Majesty, her heirs and successors, the following duties of excise on licences to be taken out annually by brewers in the United Kingdom; (that is to say,)

	£	*s.*	*d.*
On a licence to be taken out by a brewer for sale -	1	0	0
On a licence to be taken out by any other brewer -	0	6	0

(2.) Every such licence shall be in such form as the Commissioners shall direct, shall, whenever issued, be granted only on payment in full of the duties respectively, and shall expire on the thirtieth day of September in each year.

(3.) If any person shall brew beer without having in force a proper licence under this Act, he shall incur a fine of one hundred pounds, and all worts, beer, and vessels, utensils, and materials for brewing in his possession shall be forfeited.

Excise duty on beer.

11. On and after the first day of October one thousand eight hundred and eighty, there shall be charged, collected, levied, and paid for the use of Her Majesty, her heirs and successors, in respect of beer brewed in the United Kingdom, a duty calculated according to the specific gravity of the worts thereof; that is to say,

Upon every thirty-six gallons of worts of a specific gravity of one thousand and fifty-seven degrees the duty of six shillings and threepence;

and so in proportion for any difference in quantity or gravity.

Equivalent of "bushel of malt" in corn or sugar, and definition of expression.

12. Forty-two pounds weight of malt or corn of any description, or twenty-eight pounds weight of sugar, shall be deemed the equivalent of a bushel of malt; and the expression "bushel of malt" shall include either of its equivalents, or any quantities of malt, corn, and sugar, or any two of those materials, as by relation to such equivalents shall be equal to a bushel of malt.

Regulations as to charge of duty.

13. (1.) Every brewer shall be deemed to have brewed thirty-six gallons of worts of the gravity of one thousand and fifty-seven degrees for every two bushels of malt entered or used by him in brewing.

(2.) The duty on beer brewed by a brewer other than a brewer for sale shall be charged on the quantity of worts by relation to materials as aforesaid.

(3.) The duty on beer brewed by a brewer for sale shall be charged in respect of every thirty-six gallons of worts produced of the gravity or original gravity of one thousand and fifty-seven degrees, and so in proportion for any difference in quantity or gravity as entered in the book by the brewer, or as ascertained by the officer, whichever is higher.

(*a.*) If the amount of worts deemed to have been brewed by relation to materials exceeds in quantity and gravity by more than four per centum the worts produced from such materials, the duty shall be charged in respect of the excess over and above the four per centum.

(*b.*) In respect of such accidental loss and waste as arises in the brewing of beer, a deduction of six per centum shall be made from the quantity of worts produced.

(4.) Where the materials used in brewing by a brewer for sale are proved to the satisfaction of the Commissioners to be of such a description or nature that some deduction from the quantity chargeable by relation to materials should be made, they shall make such a deduction from that quantity as shall, in their opinion, afford just relief to the brewer.

Mode of ascertaining gravity and quantity.

14. (1.) An approved saccharometer and tables shall be used to ascertain the quantity by relation to gravity of all worts; and, in calculating the gravity, a degree of gravity shall be taken as equal to one thousandth part of the gravity of distilled water at sixty degrees Fahrenheit.

(2.) The quantity and gravity so ascertained shall be deemed to be the true quantity and gravity of such worts.

Mode of ascertaining original gravity.

15. When fermentation has commenced in any worts so that the original gravity cannot be ascertained by the saccharometer, such gravity may be determined in the following manner:

(1.) A sample is to be taken from any part of such worts and a definite quantity thereof by measure at the temperature of sixty degrees Fahrenheit shall be distilled:

(2.) The distillate and residue shall each be made up with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained:

(3.) The number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate:

(4.) The degrees of original gravity standing opposite to such spirit indication in the Table in the First Schedule to this Act added to the specific gravity of the residue shall be deemed to be the original gravity of the worts.

Payment of duty.

16. The duty on beer shall become due immediately on the same being charged by the officer, but, in the case of a brewer for sale, the Commissioners may cause the charge to be made up at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the amounts of worts deemed to be brewed by relation to materials, and the aggregate of the amounts of worts produced, shall be treated as worts deemed to be brewed or produced in one brewing, and the Commissioners may, if they think fit, defer the payment of the duty upon such terms as may be prescribed: Provided that the time for payment shall not be later than the fifteenth day of the month succeeding the month in which the duty was charged.

Power to distrain for duties in arrear.

17. (1.) If any duty payable by a brewer remains unpaid after the time within which it is payable, the collector may, by warrant signed by him, empower any person to distrain all beer, malt, or other materials for brewing, vessels, and utensils belonging to the brewer, or in any premises in the use or possession of the brewer or of any person on his behalf or in trust for him, and to sell the same by public auction, giving six days previous notice of the sale.

(2.) The proceeds of sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and in or towards payment of the duties due from the brewer, and the surplus, if any, shall be paid to the brewer.

(3.) In the event of any beer, malt, or other materials being so distrained, the brewer may, at any time before the day appointed for the sale, remove the whole or any part thereof on paying to the collector, in or towards payment of the duty, the true value of the beer, malt, or other materials.

Loss by fire, &c.

18. When any materials upon which a charge of duty has been made, or any worts or beer, shall be destroyed by accidental fire or other unavoidable cause, while the same are on the entered premises of a brewer, the Commissioners shall, on proof of such loss to their satisfaction, remit or repay the duty charged or paid.

As to Brewers for Sale.

Certain persons to be deemed brewers for sale.

19. Any person who brews beer for the use of any other person at any place other than the premises of the person for whose use the beer shall be brewed, and any person licensed to deal in, or retail, beer, who brews beer, shall be deemed to be a brewer for sale.

A brewing book to be delivered to brewers for sale and provisions to be observed in relation thereto.

20. A book in the prescribed form shall be delivered by an officer to every brewer for sale, and the following provisions shall have effect in relation to the book, and to the entries to be made therein:—

(1.) The brewer shall keep the book in some part of his entered premises at all times ready for the inspection of the officers, and shall permit any officer at any time to inspect the same and make extracts therefrom.

(2.) The brewer shall enter separately in the book the quantity of malt, corn, and sugar which he intends to use in his

next brewing, and also the day and hour when such next brewing is intended to take place.

(3.) The brewer shall make such entry, so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn, or dissolve any sugar, and so far as respects the quantity of malt, corn, and sugar, two hours at the least before the hour entered for brewing.

(4.) The brewer shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mash tun.

(5.) The brewer shall, within one hour of the worts being collected, or, if the worts be not collected before nine in the afternoon, before nine in the forenoon of the following day, enter the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the vessel or vessels into which the worts have been conveyed.

(6.) The brewer shall, at the time of making any entry, insert the date when the entry is made.

(7.) The brewer shall not cancel, obliterate, or alter any entry in the book, or make therein any entry which is untrue in any particular.

(8.) The brewer shall, if so required by the Commissioners, send notice in writing containing the prescribed particulars to the proper officer forty-eight hours before his next brewing is intended to take place.

For any contravention of this section the brewer shall incur a fine of one hundred pounds.

Marking of vessels and rooms and positions of vessels.

21. (1.) Every brewer for sale must cause to be legibly painted with oil colour, and keep so painted, on some conspicuous part of every mash tun, underback, wort receiver, copper, heating tank, cooler, and collecting and fermenting vessel, intended to be used by him in his business, and of the outside of the door of every room and place wherein any part of his business is to be carried on, the name of the vessel, room, or place, according to the purpose for which it is intended.

(2.) When more than one vessel, room, or place is used for the same purpose, all such vessels, rooms, or places must be marked by progressive numbers.

(3.) All mash tuns, underbacks, wort receivers, coppers, heating tanks, coolers, and collecting and fermenting vessels, shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position, or capacity without two days previous notice in writing to the proper officer.

(4.) For any contravention of this section the brewer shall incur a fine of one hundred pounds.

Entry of premises.

22. (1.) Every brewer for sale must, before he begins to brew, make entry in the prescribed form of all premises, rooms, places, and vessels intended to be used by him for his business, specifying the purpose for which each room, place, and vessel is to be used, and the mark by which it is distinguished.

(2.) The brewer must sign the entry, and deliver it to the proper officer.

Provisions as to operations in course of brewing.

23. (1.) All grains in a mash tun must be kept untouched for the space of one hour after the time entered in the book as the time for the worts to be drawn off, unless the officer has attended and taken an account of such grains.

(2.) All worts shall be removed successively, and in the customary order of brewing, to the underback, coppers, coolers, and collecting and fermenting vessels, and shall not be removed from the last-mentioned vessels until an account has been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected in such vessels.

(3.) When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within twelve hours.

(4.) For any contravention of this section the brewer shall incur a fine of fifty pounds.

Provision for case of excess in gravity of worts.

24. If the original gravity of any worts contained in the collecting or fermenting vessels shall at any time be found to exceed by five degrees the gravity as entered in the book by the brewer, or as ascertained by the officer, such worts shall be deemed to be the produce of a fresh brewing and be charged with duty accordingly.

Provisions as to the separation and the mixing of brewings.

25. (1.) Every brewer for sale shall keep the total produce of a brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first-mentioned produce shall have been sooner taken by the officer.

(2.) He shall not mix the produce of one brewing with that of any other brewing, except in his store vats or casks, unless he shall have given previous notice in writing to the proper officer, and he shall specify in writing the quantity and gravity of the worts when mixed: Provided, that a brewer having weak worts of a gravity not exceeding twenty-five degrees, may, if he think fit, reserve them for mixing with the produce of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks, or other vessels entered for the purpose.

(3.) For any contravention of this section the brewer shall incur a fine of one hundred pounds.

Power for officer to take samples.

26. (1.) An officer may take such samples as he may deem necessary of any worts or beer or materials for brewing in the possession of any brewer for sale.

(2.) The brewer may, if he wishes, before any such sample is taken, stir up and mix together all such worts, beer, or materials from which the sample is taken.

Penalty for concealing worts or beer, or adding sugar thereto after duty charged.

27. If any brewer for sale shall conceal any worts or beer so as to prevent any officer from taking an account thereof, or shall mix any sugar with any worts or beer so as to increase the quantity or gravity thereof after an account of such worts or beer has been taken by an officer and the duty has been charged thereon, he shall, for every such offence, incur a fine of one hundred pounds, and the worts or beer in respect of which the offence is committed, together with the vessels containing the same, shall be forfeited.

Brewer to provide scales, weights, ladders, &c.

28. (1.) Every brewer for sale must provide and maintain sufficient and just scales and weights and other necessary and reasonable appliances to enable the officers to take account of, or check by weight, gauge, or measure all materials and liquids used or produced in brewing.

(2.) He must also render all necessary assistance to the officers in the taking of such accounts.

(3.) He must also, if required by the officer, provide sufficient lights, ladders, and other conveniences.

(4.) For every contravention of this section the brewer shall incur a fine of one hundred pounds.

Power of entry and examination by officers.

29. (1.) An officer may at any time, either by day or night, enter any part of the entered premises of a brewer for sale, to take an account of the materials used or to be used in brewing, and of the worts and beer produced.

(2.) If an officer, after having demanded admission into the entered premises of a brewer for sale, and declared his name and business at any entrance or window thereof, is not immediately admitted, the officer, and any person acting in his aid, may at any time, either by day or night (but at night only in the presence of an officer of the peace), break open any door or window of the premises, or break through any wall thereof for the purpose of obtaining admission, and the brewer shall incur a fine of one hundred pounds.

Power to enter and search for concealed pipes, &c.

30. (1.) If any officer has reason to suspect that any private or concealed pipe, or conveyance, or vessel, is kept or made use of by a brewer for sale, he may, either by day or night, but at night only in the presence of an officer of the peace, break open any part of the premises of such brewer and forcibly enter therein, and may break up the ground in or adjoining such premises, or any wall thereof, to search for such private or concealed pipe, or conveyance, or vessel.

(2.) If such officer shall find any such pipe or conveyance, he may enter any house in the possession of any other person into which such pipe or conveyance may lead, and may break up any part of such house or premises to search for the vessel communicating with such pipe.

(3.) Every such pipe, conveyance, or vessel, and all beer, worts, or materials for brewing found therein, shall be absolutely forfeited, and the brewer shall incur a fine of one hundred pounds.

(4.) If any damage is done in the search, and such search is unsuccessful, the damage shall be made good.

Obstruction of officers.

31. If any person by himself, or by any person in his employ, obstructs, hinders, or molests an officer in the execution of his duty, or any person acting in the aid of such officer, he shall incur a fine of one hundred pounds.

As to Brewers other than Brewers for Sale.

A brewing paper to be delivered to brewers other than brewers for sale for the purpose of entries therein.

32. A paper in the prescribed form shall be delivered by an officer to every brewer, other than a brewer for sale, if chargeable to the duty on beer under this Act, and the following provisions shall have effect in relation to the paper and the entries to be made therein :—

(1.) The brewer shall, before commencing to brew, enter in the paper the quantity of malt, corn, and sugar which he intends to use in the brewing;

(2.) The brewer shall, on demand by an officer, produce the paper for his inspection, and shall not cancel, obliterate, or alter any entry in the paper, or make any entry which is untrue in any particular.

For any contravention of this section the brewer shall incur a fine of ten pounds.

Provisions as to charge and payment of duty.

33. (1.) The Commissioners may, when they think fit, require a brewer other than a brewer for sale to verify the entries in the paper delivered to him by a declaration to be made by him before a justice of the peace or an authorised officer.

(2.) The charge of duty shall be made, and the duty shall be paid, at such times as the Commissioners shall appoint.

(3.) Provided that if the annual value of the house occupied by the brewer does not exceed ten pounds, the beer brewed by him shall not be charged with duty.

Beer brewed to be for domestic use.

34. (1.) A brewer, other than a brewer for sale, shall only brew beer for his own domestic use, or for consumption by farm-labourers employed by him in the actual course of their labour or employment.

(2.) The brewer shall only brew on premises occupied by him, or, in case the brewer occupies a house of an annual value not exceeding ten pounds, on premises gratuitously lent to him by a brewer other than a brewer for sale.

(3.) If the brewer contravenes either of the foregoing provisions of this section, or sells, or offers for sale, any beer brewed by him, he shall incur the penalty of ten pounds.

Power of entry.

35. Any officer may at all reasonable times enter and inspect any premises used for the purposes of brewing by a brewer other than a brewer for sale, and examine the vessels and utensils used by him for the purposes of brewing.

Drawback on Beer.

Drawback on beer exported.

36. On and after the first day of October one thousand eight hundred and eighty there shall be allowed and paid in respect of beer which shall be exported from the United Kingdom to foreign parts as merchandise, or shipped for use as ship's stores, a drawback calculated according to the original gravity thereof; (that is to say,)

Upon every thirty-six gallons of an original gravity of one thousand and fifty-seven degrees the drawback of six shillings and threepence,

and so in proportion for any difference in quantity or gravity.

Provisions as to the drawback.

37. (1.) It shall be lawful for any person to export as merchandise to foreign parts, or for use as ship's stores, any beer brewed by a brewer for sale in the United Kingdom.

(2.) The beer shall be in such casks or packages as may be prescribed, and the person intending to export the same shall produce to the proper officer at the place from which the beer is to be exported a declaration by the brewer made before an authorized officer stating the date upon which the beer was brewed and the original gravity thereof, and that the full duties of excise have been charged thereon.

(3.) He shall also give to the said officer a notice in the prescribed form specifying the mark and number on each cask or package to be exported, the original gravity and quantity of the beer therein, and the amount of the drawback claimed.

Samples to ascertain gravity of beer for export.

38. (1.) An officer or an officer of customs may take a sample of beer from any cask or package produced for shipment on drawback for the purpose of ascertaining in the manner authorized by this Act the original gravity thereof.

(2.) If the gravity so ascertained, or the quantity tested by gauge or measure, shall be less than the gravity or quantity stated in the declaration, and notice delivered to the proper officer, or, if such declaration or notice shall contain any untrue statement, no drawback shall be payable in respect of the beer therein referred to, and the brewer, and also the person intending to export the beer, shall incur a fine of fifty pounds.

As to debenture for payment of drawback.

39. (1.) The officer of customs at the port from which the beer is shipped shall endorse on the notice a certificate of the quantity of beer actually exported, and at the expiration of one month from the date of such certificate the proper officer shall deliver to the exporter or his agent a debenture in the prescribed form specifying the amount of the drawback payable in respect of the beer.

(2.) The debenture must be presented to the collector with a declaration endorsed thereon containing the prescribed particulars, signed by the exporter, and the collector shall thereupon pay to the exporter the amount specified in the debenture.

(3.) Where a certificate of landing at the port of destination is required, such certificate must be delivered to the collector previously to the payment of the drawback.

PART III.

Licences for the Sale of Liquors by Retail.

Meaning of terms.

40. For the purposes of this part of this Act each of the following terms shall have the meaning assigned to it in this section:

"Cider" includes perry:

"Sweets" includes made wines, mead, and metheglin:

"Beer" includes cider:

"Wine" includes sweets.

Alteration of the duties on certain excise licences.

41. On and after the first day of July one thousand eight hundred and eighty, in lieu of the duties of excise now payable on the licences mentioned in this section (except in the case of a licence to sell wine by retail to be taken out by a grocer in Scotland), there shall be charged and paid the duties following; (that is to say,)

	Duty.		
	£	s.	d.
On a licence to be taken out by a person for the selling of cider by retail in England - - -	1	5	0
On a licence to be taken out by a retailer of sweets in the United Kingdom - - - -	1	5	0
On a licence to be taken out by a person for the selling by retail in the United Kingdom of beer to be consumed on the premises - - - -	3	10	0
On a licence to be taken out by a person for the selling by retail in England of beer not to be consumed on the premises - - -	1	5	0

	Duty. £	s.	d.
On a licence (additional) to be taken out by a licensed dealer in beer in England or Ireland authorising him to sell by retail beer not to be consumed on the premises - - - - -	1	5	0
On a licence to be taken out to sell wine by retail to be consumed on the premises - - -	3	10	0
On a licence to be taken out by any person in England or Ireland for the sale by retail in any shop of wine not to be consumed on the premises -	2	10	0

Duties on licences for the retailing of beer and wine.

42. (1.) On and after the first day of July one thousand eight hundred and eighty, there shall be charged and paid upon licences for the sale by retail of beer and wine to be taken out by any persons in the United Kingdom who may be authorised to obtain the same, the duties of excise following; (that is to say,)

	Duty. £	s.	d.
On a licence for the sale by retail of beer and wine to be consumed on the premises - - -	4	0	0
On a licence for the sale by retail of beer and wine not to be consumed on the premises - -	3	0	0

(2.) Every such licence shall be in such form as the Commissioners shall direct, and shall expire in England or Ireland on the tenth day of October, and in Scotland on the fifteenth day of May, in each year.

Alteration of duties on licences to retailers of spirits.

43. (1.) On and after the first day of July one thousand eight hundred and eighty, in lieu of the duties of excise now payable on licences to be taken out by retailers of spirits in the United Kingdom, there shall be charged and paid the duties following; (that is to say,)

	Duty. £	s.	d.
If the annual value of the dwelling-house in which the retailer shall reside or retail spirits, together with the offices, courts, yards, and gardens therewith occupied, is under 10*l.* - - -	4	10	0
Is 10*l.* and under 15*l.* - - - - -	6	0	0
„ 15*l.* „ 20*l.* - - - - -	8	0	0
„ 20*l.* „ 25*l.* - - - - -	11	0	0
„ 25*l.* „ 30*l.* - - - -	14	0	0
„ 30*l.* „ 40*l* - - - -	17	0	0
„ 40*l.* „ 50*l* - - - -	20	0	0
„ 50*l.* „ 100*l.* - - - -	25	0	0
„ 100*l.* „ 200*l* - - - -	30	0	0
„ 200*l.* „ 300*l.* - - - -	35	0	0
„ 300*l.* „ 400*l* - - - -	40	0	0
„ 400*l.* „ 500*l.* - - - -	45	0	0
„ 500*l.* „ 600*l.* - - - -	50	0	0
„ 600*l.* „ 700*l.* - - - -	55	0	0
„ 700*l.* or above - - - - -	60	0	0

(2.) The holder of a licence to retail spirits chargeable with duty under this Act shall not be required to take out any further or other excise licence to enable him to sell beer or wine by retail. The holder of such licence shall not be liable for any per-centage, discount, or other charge more than the amount stated in the Act

(3.) Any person applying for a six days and early closing licence for the sale of spirits as an auxiliary only to his business as a restaurateur or eating-house keeper, and not keeping an open drinking bar, shall be entitled to his licence at a sum not exceeding thirty pounds, no such reduction to be made unless the licensing justices shall have certified by indorsement on their certificate that the nature of the business carried on by the applicant justifies the reduced scale of charge.

(4.) Where in the case of premises of the value of fifty pounds or upwards it shall be proved to the satisfaction of the Commissioners that the premises are structurally adapted for use as an inn or hotel for the reception of guests and travellers desirous of dwelling therein, and are mainly so used, the amount of duty to be paid on a licence to retail spirits shall not exceed twenty pounds. Provided that the relief under this subsection shall not be given in case any portion of the premises is set apart and used as an ordinary public-house for the sale and consumption therein of liquors, and the annual value of such portion, in the opinion of the Commissioners, exceeds twenty-five pounds.

(5.) The amount of duty to be paid for a licence to retail spirits in any theatre granted under the provisions contained in the seventh section of the Act of the fifth and sixth years of the reign of King William the Fourth, chapter thirty-nine, shall not exceed twenty pounds.

(6.) The expression "retailers of spirits," as used in this section, does not include a spirit grocer in Ireland, as defined by section eighty-one of the Licensing Act, 1872, or a dealer in spirits selling spirits in bottle under an additional licence authorising him in that behalf, or a grocer in Scotland as defined by section two of the Public Houses (Scotland) Act, 1853.

(7.) In the case of premises in Ireland, the annual value, upon which the duty on the licence in respect of the premises is to be charged, shall not exceed the amount of the value assigned thereto in the valuation in force under the Act of the fifteenth and sixteenth years of Her Majesty's reign, chapter sixty-three, with the addition of twenty per centum of such amount; and the licensed person may appeal against the amount of annual value upon which the duty has been charged and paid to the chairman of the sessions of the peace for the county, or the recorder of the city or borough, in which the premises are situate, and such chairman or recorder shall have full power to hear and determine such appeal, and his determination shall be final. If, in accordance with such determination, there shall have been any over-payment of duty, the amount shall be repaid.

Extension of six-day and early closing licences to the United Kingdom.

44. The provisions regarding six-day licences and early closing licences contained in section forty-nine of the Licensing Act, 1872, and sections seven and eight of the Licensing Act, 1874, shall be deemed to apply throughout the United Kingdom.

Duties on licences for the sale of liquors and tobacco in boats.

45. (1.) The duty now charged upon a licence to supply, retail, and sell foreign wine, strong beer, cider, perry, spirituous liquors, and tobacco to passengers on board any packet-boat or other vessel employed for the carriage and conveyance of passengers, to be consumed in or on board such boat or vessel, shall cease to be payable, and there shall be granted and paid the following duties of excise; (that is to say,)

Upon a licence to be taken out for the sale of spirits, wine, beer, and tobacco to be consumed on board a boat or vessel of any description employed for the carriage and conveyance of persons going as passengers from any place in the United Kingdom to any other place in the United Kingdom, or going from and returning to the same place on the same day,—

	Duty. £	s.	d.
If the licence is to be in force from the day of the date thereof until the thirty-first day of March next ensuing - - -	5	0	0
If the licence is to be in force for one day only	1	0	0

(2.) Such licences shall be granted under and be subject to the enactments contained in the Act of the ninth year of the reign of King George the Fourth, chapter forty-seven, as amended by section ten of the Act of the fourth and fifth years of the reign of King William the Fourth, chapter seventy-five, so far as such enactments are consistent with this Act and the terms of the licences respectively.

Supplementary.

Powers and provisions to be applied to excise duties, drawbacks, and licences under this Act.

46. The duties and drawbacks of excise, charged and allowed by Parts II. and III. of this Act, and the licences therein mentioned, shall be under the management of the Commissioners; and all the powers, provisions, regulations, and directions contained in any Act relating to excise duties, drawbacks, or licences, or to penalties or forfeitures under excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the duties and drawbacks charged and allowed by Parts I. and II. of this Act and the licences therein mentioned, and the penalties and forfeitures imposed by this Act, so far as the same are applicable and are consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the last-mentioned duties, drawbacks, licences, penalties, and forfeitures respectively.

Construction of term "exciseable liquors" in billiard licence

47. The grant of a duty on beer by this Act shall not be deemed to bring beer within the expression "exciseable liquors" as contained in the Third Schedule to the Act of the eighth and ninth years of Her Majesty's reign, chapter one hundred and nine.

Saving rights under certain charters.

48. Nothing in this Act contained shall in anywise alter or affect the rights and privileges now existing under the charters of—

(1.) Any university in the United Kingdom, or

(2.) The master, wardens, freemen, and commonalty of the Vintners of the city of London, or

(3.) The mayor or burgesses of the borough of Saint Albans in the county of Hertford.

Repeal of enactments in Second Schedule.

49. On the first day of October one thousand eight hundred and eighty the enactments described in the Second Schedule to this Act shall be and are hereby repealed, to the extent in the said schedule mentioned: Provided that this repeal shall not affect the past operation of any enactment hereby repealed, or the liability for, or recovery of, any duties charged before the said first day of October, or interfere with the institution or prosecution of any proceeding in respect of any offence committed, or any penalty or forfeiture incurred against or under any enactment hereby repealed.

PART IV.

Income Tax.

Grant of additional duties of income tax.

50. In addition to the duties of income tax granted by the Customs and Inland Revenue Act, 1880, there shall be charged, collected, and paid for the year which commenced on the sixth day of April one thousand eight hundred and eighty, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A.), (C.), (D.), or (E.) of the last-mentioned Act, the duty of one penny;

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the last-mentioned Act, the duty of one halfpenny;

and such duties shall, in any assessments made or to be made for the said year, be added to, and charged, collected, and paid with the duties granted by the Customs and Inland Revenue Act, 1880, and shall in all respects be levied under and be subject to the same provisions as the duties so granted.

Provisions for securing additional duties on dividends, &c., and as to right of deduction.

51. (1.) Provided that, in the case of dividends, interest, or other annual profits or gains, due or payable half-yearly or quarterly in the course of the said year which commenced on the sixth day of April one thousand eight hundred and eighty, where a half-yearly payment or quarterly payment shall have become due or payable prior to the passing of this Act, and duty at the rate of fivepence only shall have been paid thereon, such half-yearly payment or the two first quarterly payments shall be deemed to have been, or be, chargeable only with the duty of fivepence granted by the Customs and Inland Revenue Act, 1880, and the other half-yearly payment or the two other quarterly payments shall be chargeable and assessed and charged with the duty of sevenpence:

(2.) Provided also, that for determining the amount which may be deducted by any person liable to pay any rent, interest, annuity, or

other annual payment in the course of the said year, on making the payment, where any such payment shall have been made prior to the passing of this Act, and duty at the rate of fivepence only shall have been deducted therefrom, the duty shall be deemed to be payable at the rate of fivepence for the first half of the said year, and at the rate of sevenpence for the other half of the said year.

(3.) Provided also, that the charge or deduction of duty at the rate of sixpence in the case of any payment made in the course of the said year prior to the passing of this Act shall be deemed to have been a legal charge or deduction.

Relief to owner-occupiers of land.

52. The relief given by section three of the Act of the fourteenth and fifteenth years of Her Majesty's reign, chapter twelve, and referred to in section forty-six of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, shall be extended and granted to every person occupying lands for the purposes of husbandry only, being the owner thereof, although he may not obtain his livelihood principally from husbandry.

PART V.

Stamps.

Composition for stamp duty on transfers of debenture and other stocks of municipal corporations.

53. (1.) Where any debenture stock, corporation stock, municipal stock, or funded debt, by whatever name known, has been or shall be created and issued by the council of any city or municipal borough under the provisions of the Local Loans Act, 1875, or of any other Act, the Council may, with the sanction of the Commissioners of Her Majesty's Treasury, agree with the Commissioners for the payment to them, by way of composition for the stamp duty on transfers of such stock, of a sum calculated (1) at the rate of one shilling and threepence for every full sum of ten pounds, and the like for every fraction of ten pounds of the nominal amount of such stock inscribed in the name of each and every stockholder at the date of the composition; with the addition (2), when the period within which the stock is to be redeemed or paid off, or during which annual or other payments in respect of the redemption or payment off of the same are required to be made, exceeds sixty years, but does not exceed one hundred years from that date, of threepence for every such ten pounds or fraction of ten pounds; and (3), if the said period exceeds one hundred years, or no period is fixed for such redemption or payment off, or no such annual or other payments are required to be made, with the addition of the said sum of threepence, and a further sum of threepence for every such ten pounds or fraction of ten pounds; and in consideration of such payment transfers of the stock in respect of which such composition has been paid shall be exempt from stamp duty.

(2.) The provisions for composition contained in this section shall be substituted for any other enactments for a composition for the same duty, but shall not be applicable where any composition has been actually paid previously to the passing of this Act in respect of any stock then created and issued.

(3.) Where any such stock as in this section mentioned is issued in lieu of mortgages or debentures on the issue of which stamp duty has been paid, it shall be lawful for the Commissioners of Her Majesty's Treasury to reduce the amount of composition payable under this section by the amount of the stamp duty so paid or any part thereof.

Amendment of existing Acts as to composition for stamp duty.

54. The sum to be paid by way of composition for stamp duty in the following cases, that is to say,

33 & 34 Vict. c. 24.

(1.) Under sections three and four of the Metropolitan Board of Works (Loans) Act, 1870, on transfers of metropolitan consolidated stock and metropolitan annuities from time to time issued or granted after the passing of this Act; or

37 & 38 Vict. c. 26.

(2.) Under section four of the Canadian Stock Stamp Act, 1874, on transfers of stock of the Government of Canada from time to time inscribed after the passing of this Act in books kept in the United Kingdom; or

40 & 41 Vict. c. 59.

(3.) Under section three of the Colonial Stock Act, 1877, on transfers of colonial stock to which from time to time that Act is made to apply after the passing of this Act,

shall be calculated as if the rates enacted by this Act for the composition of the duty on transfers of stock created and issued by the council of any municipal borough were substituted for the rate or sum of seven shillings and sixpence in the said section respectively: Provided that where the holders of the debentures of the Government of a colony have, before the first day of July one thousand eight hundred and eighty, had an option given to them to exchange such debentures within twelve months for colonial stock, to which the Colonial Stock Act, 1877, applies, the composition for the stamp duty on transfers of colonial stock issued in accordance with any option declared within the said twelve months shall be the same as if this section had not been enacted.

Application of money received for composition to the reduction of the National Debt.

55. All sums certified by the Commissioners to have been received by way of composition for stamp duty on transfers of stock or annuities under this Act or any Act amended by this Act shall be paid over to the Commissioners for the Reduction of the National Debt, and shall be applied by them towards the reduction of the National Debt in such manner as the Commissioners of Her Majesty's Treasury from time to time direct.

Stamp on letter of renunciation may be adhesive

56. The stamp duty of one penny on a letter of renunciation may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the letter of renunciation is executed.

The returns of certain banking companies need not be advertised.

57. It shall not after the passing of this Act be obligatory on the Commissioners to publish in any newspaper any return made to them by any banking company which is duly registered under the provisions of the several Acts specified in the Third Schedule to this Act, or any of them.

SCHEDULES.

FIRST SCHEDULE.

Containing a Table to be used in determining the original specific Gravity of Worts of Beer.

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
·1	·3	4·1	15·5	8·1	34·3	12·1	54·9
·2	·6	4·2	16·0	8·2	34·8	12·2	55·4
·3	·9	4·3	16·4	8·3	35·4	12·3	55·9
·4	1·2	4·4	16·8	8·4	35·9	12·4	56·4
·5	1·5	4·5	17·3	8·5	36·5	12·5	56·9
·6	1·8	4·6	17·7	8·6	37·0	12·6	57·4
·7	2·1	4·7	18·2	8·7	37·5	12·7	57·9
·8	2·4	4·8	18·6	8·8	38·0	12·8	58·4
·9	2·7	4·9	19·1	8·9	38·6	12·9	58·9
1·0	3·0	5·0	19·5	9·0	39·1	13·0	59·4
1·1	3·3	5·1	19·9	9·1	39·7	13·1	60·0
1·2	3·7	5·2	20·4	9·2	40·2	13·2	60·5
1·3	4·1	5·3	20·9	9·3	40·7	13·3	61·1
1·4	4·4	5·4	21·3	9·4	41·2	13·4	61·6
1·5	4·8	5·5	21·8	9·5	41·7	13·5	62·2
1·6	5·1	5·6	22·2	9·6	42·2	13·6	62·7
1·7	5·5	5·7	22·7	9·7	42·7	13·7	63·3
1·8	5·9	5·8	23·1	9·8	43·2	13·8	63·8
1·9	6·2	5·9	23·6	9·9	43·7	13·9	64·3
2·0	6·6	6·0	24·1	10·0	44·2	14·0	64·8
2·1	7·0	6·1	24·6	10·1	44·7	14·1	65·4
2·2	7·4	6·2	25·0	10·2	45·1	14·2	65·9
2·3	7·8	6·3	25·5	10·3	45·6	14·3	66·5
2·4	8·2	6·4	26·0	10·4	46·0	14·4	67·1
2·5	8·6	6·5	26·4	10·5	46·5	14·5	67·6
2·6	9·0	6·6	26·9	10·6	47·0	14·6	68·2
2·7	9·4	6·7	27·4	10·7	47·5	14·7	68·7
2·8	9·8	6·8	27·8	10·8	48·0	14 8	69·3
2·9	10·2	6·9	28·3	10·9	48·5	14·9	69·9
3·0	10·7	7·0	28·8	11·0	49·0	15·0	70·5
3·1	11·1	7·1	29·2	11·1	49·6	15·1	71·1
3·2	11·5	7·2	29·7	11·2	50·1	15·2	71·7
3·3	12·0	7·3	30·2	11·3	50·6	15·3	72·3
3·4	12·4	7·4	30·7	11·4	51·2	15·4	72·9
3·5	12·9	7·5	31·2	11·5	51·7	15·5	73·5
3·6	13·3	7·6	31·7	11·6	52·2	15·6	74·1
3·7	13·8	7·7	32·2	11·7	52·7	15·7	74·7
3·8	14·2	7·8	32·7	11·8	53·3	15·8	75·3
3·9	14·7	7·9	33·2	11·9	53·8	15·9	75·9
4·0	15·1	8·0	33·7	12·0	54·3	16·0	76·5

SECOND SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Abbreviated Title of Act.	Extent of Repeal.
1 Geo. 1. stat. 2. c. 2.	An Act for charging and continuing the duties on malt, &c.	The whole Act.
33 Geo. 2. c. 7. - -	An Act for granting to His Majesty several duties upon malt, and for raising the sum of eight millions by way of annuities and a lottery to be charged on the said duties, &c.	The whole Act.
56 Geo. 3. c. 58. -	An Act to repeal an Act made in the fifty-first year of His present Majesty for allowing the manufacture and use of a liquor prepared from sugar for colouring porter.	Sections two and three so far as they relate to brewers.
1 & 2 Geo. 4. c. 22. -	An Act for altering and amending the laws of excise for securing the payment of the duties on beer and ale brewed in Great Britain.	The whole Act.
3 Geo. 4. c. 30. -	An Act for reducing. during the continuance of the present duty on malt, the duty on malt made from bear or bigg only in Scotland.	The whole Act.
6 Geo. 4. c. 58. - -	An Act for providing equivalent rates of excise duties, allowances, and drawbacks on beer and malt, &c.	The whole Act.
6 Geo. 4. c. 81. - -	An Act to repeal several duties payable on excise licences in Great Britain and Ireland, and to impose other duties in lieu thereof; and to amend the laws for granting excise licences.	Sections two and twenty-six, so far as they relate to brewers and maltsters or makers of malt.
7 & 8 Geo. 4. c. 52. -	An Act to consolidate and amend certain laws relating to the revenue of excise on malt, &c.	The whole Act.
11 Geo. 4. and 1 Will. 4. c. 17.	An Act to alter and amend an Act of the seventh and eighth years of His present Majesty for consolidating and amending the laws of excise on malt, &c.	The whole Act.
11 Geo. 4. and 1 Will. 4. c. 31.	An Act for reducing the duty on malt made from bear or bigg only, in Ireland, to the same duty as is now payable thereon in Scotland.	The whole Act.
11 Geo. 4. and 1 Will. 4. c. 51.	An Act to repeal certain of the duties on cyder in the United Kingdom, and on beer and ale in Great Britain, and to make other provisions in relation thereto.	The whole Act, except sections twenty two, twenty-three, and twenty-four.
1 & 2 Will. 4. c. 55. -	An Act to consolidate and amend the laws for suppressing the illicit making of malt and distillation of spirits in Ireland.	Sections one to eight inclusive, and sections seventeen to twenty-one inclusive, twenty-six, twenty-seven, twenty-eight, thirty, thirty-eight, forty-eight, and fifty-one, so far as they relate to malt or corn or grain making into malt.
7 Will. 4. and 1 Vict. c. 49.	An Act to amend certain laws of excise relating to the duties on malt made in the United Kingdom.	The whole Act.
5 & 6 Vict. c. 30. -	An Act to provide regulations for preparing and using roasted malt in colouring beer.	The whole Act.
10 & 11 Vict. c. 5. -	An Act to allow the use of sugar in the brewing of beer.	The whole Act.
17 & 18 Vict. c. 27. -	An Act for granting certain additional rates and duties of excise.	The whole Act.

Session and Chapter.	Title or Abbreviated Title of Act.	Extent of Repeal.
17 & 18 Vict. c. 30. -	An Act for granting certain duties of excise on sugar made in the United Kingdom.	The whole Act.
18 & 19 Vict. c. 94. -	An Act to impose increased rates of duty of excise on spirits distilled in the United Kingdom, to allow malt, sugar, and molasses to be used duty free in the distilling of spirits, &c.	The whole Act.
19 & 20 Vict. c. 34. -	An Act to grant allowances of excise duty on malt in stock, to alter and regulate certain drawbacks and allowances in respect of malt duty, &c.	The whole Act.
22 & 23 Vict. c. 18. -	An Act for granting to Her Majesty additional rates of income tax, and to reduce the period of credit allowed for payment of the excise duty on malt.	Section seven.
23 & 24 Vict. c. 113.	An Act to grant duties of excise on chicory and on licences to dealers in sweets or made wines; also to reduce the excise duty on hops and the period of credit allowed for payment of the duty on malt, &c.	Section two, sections twenty-two to thirty two inclusive, and section thirty-three so far as it relates to malt.
23 & 24 Vict. c. 114. -	An Act to reduce into one Act and to amend the excise regulations relating to the distilling, rectifying, and dealing in spirits.	Sections fifty-two, sixty-one, and sixty-two, and section sixty-three so far as it relates to malt.
24 & 25 Vict. c. 91. -	An Act to amend the laws relating to the Inland Revenue.	Section seven.
25 & 26 Vict. c. 22. -	An Act to continue certain duties of Customs and Inland Revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties.	Sections three to eleven inclusive, and Schedule B.
26 & 27 Vict. c. 3. -	An Act to extend the credit for payment of a portion of the excise duty on malt.	The whole Act.
27 & 28 Vict. c. 9. -	An Act to allow the making of malt duty free to be used in feeding animals.	The whole Act.
27 & 28 Vict. c. 56. -	An Act for granting to Her Majesty certain stamp duties, and to amend the laws relating to the Inland Revenue.	Sections eight, ten, and eleven.
28 & 29 Vict. c. 66. -	An Act to allow the charging of the excise duty on malt according to the weight of the grain used.	The whole Act.
29 & 30 Vict. c. 64. -	An Act to amend the laws relating to the Inland Revenue.	Sections one to six inclusive.
30 & 31 Vict. c. 90. -	An Act to alter certain duties, and to amend the laws relating to the Inland Revenue.	Sections fifteen and sixteen.
33 & 34 Vict. c. 32. -	An Act to grant certain duties of Customs and Inland Revenue, and to repeal and alter other duties of Customs and Inland Revenue.	Sections six, eight, and nine.
37 & 38 Vict. c. 16. -	An Act to grant certain duties of Customs and Inland Revenue, to repeal and alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Sections thirteen to eighteen inclusive.
38 & 39 Vict. c. 23. -	An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Section seven.

THIRD SCHEDULE.

6th Geo. 4. cap. 42.	7th Geo. 4. cap. 67.
7th Geo. 4. cap. 46.	The Companies Acts, 1862 to 1880.

CHAPTER 21.

An Act to raise the sum of One million five hundred thousand pounds by Exchequer Bonds, Exchequer Bills, or Treasury Bills, for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one. [12th August 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Treasury may raise 1,500,000*l.* by Exchequer Bonds, Exchequer Bills, or Treasury Bills. 29 & 30 Vict. c. 25. 40 & 41 Vict. c. 2.

1. Towards raising the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one, it shall be lawful for the Commissioners of Her Majesty's Treasury, at any time or times not later than the said thirty-first day of March, to raise any sum or sums, not exceeding in the whole one million five hundred thousand pounds, by the issue of Exchequer Bonds, Exchequer Bills, or Treasury Bills, in manner provided by the Exchequer Bills and Bonds Act, 1866, and the Treasury Bills Act, 1877, so, however, that no Exchequer Bond shall be made out for any sum less than one hundred pounds.

Every Exchequer Bond issued in pursuance of this Act shall provide for the paying off of such bond at par at any period not exceeding twelve months from the date of such bond.

Payment of interest and repayment of principal.

2. The interest on all Exchequer Bonds issued in pursuance of this Act shall be charged upon and issued out of the Consolidated Fund of the United Kingdom, or out of the growing produce thereof.

The principal money secured by every Exchequer Bond issued in pursuance of this Act shall be repaid out of moneys provided by Parliament for the purpose.

Money raised to be paid into Exchequer.

3. All money raised in pursuance of this Act shall be paid into the Exchequer.

Extension of sect. 15 of 29 & 30 Vict. c. 25. as to forgery, &c. to bonds.

4. Section fifteen of the Exchequer Bills and Bonds Act, 1866, (which section relates to the forgery of Exchequer Bills,) shall apply to all Exchequer Bonds issued in pursuance of this Act in like manner as if it were herein enacted with the substitution of Exchequer Bond for Exchequer Bill.

Short title.

5. This Act may be cited as the Exchequer Bills and Bonds Act, 1880 (Session 2).

CHAPTER 22.

An Act to amend the Merchant Shipping Act, 1854, so far as regards certain Fees and Expenses and Sums receivable and payable by the Board of Trade.

[12th August 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title and construction of Act. 17 & 18 Vict. c. 104.

1. This Act may be cited as the Merchant Shipping (Fees and Expenses) Act, 1880.

This Act shall be construed as one with the Merchant Shipping Act, 1854, and the Acts amending the same, and together with those Acts may be cited as the Merchant Shipping Acts, 1854 to 1880.

Application of proceeds of unclaimed wreck towards payment of expenses connected with wreck. 17 & 18 Vict. c. 104.

2. Whereas under section four hundred and seventy-five of the Merchant Shipping Act, 1854, a receiver of wreck appointed under that Act is required to pay into the Exchequer the net proceeds of the sale of unclaimed wreck:

And whereas in pursuance of section four hundred and fifty-seven of the Merchant Shipping Act, 1854, the fees received by such receiver of wreck are carried to the Mercantile Marine Fund, and applied in defraying any expenses duly incurred in carrying into effect the purposes of the eighth part of that Act, in such manner as the Board of Trade direct:

And whereas the fees have been insufficient to defray such expenses, and the deficiency has been paid out of the said proceeds of unclaimed wreck, and the balance alone of such proceeds has been paid into the Exchequer, and it is expedient to sanction the payment of the said deficiency; be it therefore enacted as follows:

Any deficiency so paid as aforesaid, before the thirty-first day of March one thousand eight hundred and eighty, out of the proceeds of unclaimed wreck, shall be deemed to have been properly paid.

Explanation of 14 & 15 Vict. c. 102. s. 43.

3. Whereas by section forty-three of the Seamen's Fund Winding-up Act, 1851, it is provided that a seaman who ceases altogether for a continuous period of three years to pay his contribution to the fund shall forfeit all claim to any relief for himself, his widow, and children; and it is expedient to amend the said enactment; be it therefore enacted as follows:

The Board of Trade may remit the said forfeiture in the case of any seaman if he satisfies them that during the said continuous period of three years he had not served at sea for any time or for such time as to render it just for him to pay his contribution, and that such non-service at sea did not arise from his having left the sea service when still of age and strength to continue in it and with the intention of not returning to the same.

Section forty-three of the Seamen's Fund Winding-up Act, 1851, as amended by this section, shall apply to masters as if they were mentioned therein in addition to seamen. 14 & 15 Vict. c. 102.

Provision as to fees on exami-

4. Whereas by section seven of the Merchant Shipping Act Amendment Act, 1862, it is provided that the fees payable by appli-

nation of engineers. 25 & 26 Vict. c. 63. s. 7.

cants for examination for certificates of competency as engineers shall be carried to the account of the Mercantile Marine Fund, and at the time of the passing of that Act the salaries of the surveyors, by whom the examinations are conducted, were paid out of the Mercantile Marine Fund:

39 & 40 Vict. c. 80.

And whereas under section thirty-nine of the Merchant Shipping Act, 1876, the salaries of the said surveyors are paid out of moneys provided by Parliament; and it is expedient that the fees should be paid into the Exchequer; be it therefore enacted as follows:

25 & 26 Vict. c. 63.

The fees paid in pursuance of section seven of the Merchant Shipping Act Amendment Act, 1862, shall cease to be carried to the account of the Mercantile Marine Fund and shall be paid into the Exchequer.

Provision as to expenses incurred in removing wrecks. 40 & 41 Vict. c. 16.

5. All expenses incurred by general lighthouse authorities in pursuance of the Removal of Wrecks Act, 1877, shall be subject to the provisions contained in sections four hundred and twenty-two, four hundred and twenty-three, and four hundred and twenty-seven of the Merchant Shipping Act, 1854.

Costs of advertising notices of foreign sea marks. 17 & 18 Vict. c. 104.

6. Such reasonable costs as the Board of Trade from time to time allow of advertising or otherwise making known the establishment of or alterations in foreign lighthouses, buoys, and beacons to owners and masters of and other persons interested in British ships shall be paid out of the Mercantile Marine Fund.

Application of Act to past payments.

7. Any payment made or forfeiture remitted or thing done before the passing of this Act which, if this Act had passed, would be legal, shall be deemed to have been legally made, remitted, or done.

CHAPTER 23.

An Act to make further provision as to Byelaws respecting the attendance of Children at School under the Elementary Education Acts. [26th August 1880.]

39 & 40 Vict. c. 79. 33 & 34 Vict. c. 75.

WHEREAS a school attendance committee within the meaning of the Elementary Education Act, 1876, are authorised to make byelaws respecting the attendance of children at school under section seventy-four of the Elementary Education Act, 1870, as if such school attendance committee were a school board, but a school attendance committee for a union cannot make byelaws respecting any parish in their union, except on the requisition of the parish; and it is expedient to make further provision for the making of byelaws respecting the attendance of children at school:

39 & 40 Vict. c. 79.

And whereas it is expedient otherwise to amend the Elementary Education Act, 1876, in respect of byelaws:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title and construction. 39 & 40 Vict. c. 79.

1. This Act may be cited as the Elementary Education Act, 1880, and shall be construed as one with the Elementary Education Act, 1876, and that Act and this Act may be cited together as the Elementary Education Acts, 1876 and 1880.

Obligation to make byelaws as to the attendance of children at school. 39 & 40 Vict. c. 79.

2. It shall be the duty of the local authority (within the meaning of the Elementary Education Act, 1876,) of every school district in which byelaws respecting the attendance of children at school under section seventy-four of the Elementary Education Act, 1870, are not at the passing of this Act in force, forthwith to make byelaws under that section for such district.

33 & 34 Vict. c. 75.

If at any time after the thirty-first day of December one thousand eight hundred and eighty it appears to the Education Department that in any school district there are no byelaws under that section in force, the Education Department may either proceed under section twenty-seven of the Elementary Education Act, 1876, (which relates to a local authority who fail to fulfil their duty under that Act,) or may make byelaws respecting the attendance of children at school in that district, and the byelaws so made shall have effect and be enforced and be subject to revocation and alteration as if they had been made by the local authority for that district and sanctioned by the Education Department in pursuance of section seventy-four of the Elementary Education Act, 1870: Provided that where in a school district in which byelaws are not in force a byelaw is made in pursuance of this section, that byelaw shall not prevent a child who, at the date of the byelaw taking effect, is employed in accordance with the Elementary Education Act, 1876, from continuing to be so employed.

39 & 40 Vict. c. 79.

33 & 34 Vict. c. 75.

39 & 40 Vict. c. 79.

Power of school attendance committee to make byelaws. 39 & 40 Vict. c. 79. 33 & 34 Vict. c. 75.

3. The school attendance committee for a union comprising a parish may, in pursuance of section twenty-one of the Elementary Education Act, 1876, without the requisition of the parish, make byelaws under section seventy-four of the Elementary Education Act, 1870, respecting the attendance of children at school.

Enforcing of byelaws.

4. Every person who takes into his employment a child of the age of ten and under the age of thirteen years, resident in a school district, before that child has obtained a certificate of having reached the standard of education fixed by a byelaw in force in the district for the total or partial exemption of children of the like age from the obligation to attend school, shall be deemed to take such child into his employment in contravention of the Elementary Education Act, 1876, and shall be liable to a penalty accordingly.

39 & 40 Vict. c. 79.

Proceedings may, in the discretion of the local authority or person instituting the same, be taken for punishing the contravention of a byelaw, notwithstanding that the act or neglect or default alleged as such contravention constitutes habitual neglect to provide efficient elementary education for a child within the meaning of section eleven of the Elementary Education Act, 1876: Provided that nothing in this section shall prevent an employer from employing any child who is employed by him or by any other person at the time of the passing of this Act, and who attends school in accordance with the provisions of the Factory and Workshop Act, 1878.

39 & 40 Vict. c. 79.

41 & 42 Vict. c. 16.

Amendment of 39 & 40 Vict. c. 79. s. 40. as to education being condition of relief to parents of children. 33 & 34 Vict. c. 75.

5. Notwithstanding anything contained in section forty of the Elementary Education Act, 1876, a child shall not, as a condition of the continuance of relief out of the workhouse being continued to him or his parent, be required to attend school further or otherwise than he is required to attend by a byelaw in force under section seventy-four of the Elementary Education Act, 1870, as amended

39 & 40 Vict. c. 79.

by the Elementary Education Act, 1876, and this Act, in the school district in which he is resident: Provided that this section shall not apply where there is no such byelaw in force in the school district.

Repeal. 39 & 40 Vict. c. 79.

6. The Elementary Education Act, 1876, shall be repealed to the extent and from the times in the third column of the schedule to this Act mentioned, without prejudice to anything previously done or suffered, or any order previously made, or any right or title or liability acquired, accrued, or incurred in pursuance of any enactment hereby repealed; and any such thing, order, right, and title and liability may be enforced, and any proceeding then pending for such enforcement may be carried on, as if such enactment had not been repealed.

SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
39 & 40 Vict. c. 79.	The Elementary Education Act, 1876.	In section twenty-one, the words "may if they think fit" and the words "on the requisition of the parish, but not otherwise," as from the passing of this Act. Section twenty-two, as from the passing of this Act. Sections fifty-one and fifty-two, as from the passing of this Act. First Schedule, as from the first of January one thousand eight hundred and eighty-one, from "During the four years next after" down to "higher standard required for that year," both inclusive (being paragraph (3)), and from "Provided that in each of the four years next after" down to the end of the table, both inclusive (being paragraph 6).

CHAPTER 24.

An Act to consolidate and amend the Law relating to the Manufacture and Sale of Spirits. [26th August 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Preliminary.

Short title.

1. This Act may be cited as the Spirits Act, 1880.

Commencement.

2. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-one, which date is in this Act referred to as the commencement of this Act.

Definitions.

3. In this Act each of the following terms shall have the meaning assigned to it by this section, unless it is otherwise expressly provided, or there is something in the subject or context inconsistent with such meaning,—

"Spirits" means spirits of any description, and includes all liquors mixed with spirits, and all mixtures, compounds, or preparations made with spirits:

"Low wines" means spirits of the first extraction conveyed into a low wines receiver:

"Feints" means spirits conveyed into a feints receiver:

"British spirits" means spirits liable to a duty of Excise:

"Plain spirits" means any British spirits, (except low wines and feints,) which have not had any flavour communicated thereto or ingredient or material mixed therewith:

"Spirits of wine" means rectified spirits of the strength of not less than forty-three degrees above proof:

"British compounds" means spirits redistilled or which have had any flavour communicated thereto, or ingredient or material mixed therewith:

"Foreign spirits" means all spirits and strong waters liable to a duty of Customs:

"Sugar" includes any saccharine substance or syrup manufactured from any material from which sugar can be manufactured:

"Commissioners" means the Commissioners of Inland Revenue:

"Methylate" means to mix spirits with some substance in such manner as to render the mixture unfit for use as a beverage, and "methylated spirits" means spirits so mixed to the satisfaction of the Commissioners:

"Proof" means the strength of proof as ascertained by Sykes's hydrometer:

"Still" includes any part of a still, and any distilling apparatus whatever for distilling or making spirits:

"Distiller," "rectifier," "dealer," and "retailer" mean respectively a person who distils, rectifies, or compounds, deals in, or retails spirits:

"Excise trader" means any person carrying on a business subject to any of the regulations of this Act, and includes a maltster who makes malt duty free for distillation and any proprietor or occupier of an excise warehouse:

"Licence" means a licence granted by the Commissioners or by an officer duly authorised by them; and "licensed," as applied to an Excise trader, means a person holding a licence so granted for the purpose of his business:

"Premises," when used with reference to an Excise trader, means any building or place used by him in the course of his business, and of which entry is required to be made:

"Prescribed" and "approved" mean respectively prescribed or approved by the Commissioners:

"Warehouse" means any warehouse approved or provided for the deposit of spirits:

"Distiller's warehouse" means an approved warehouse on the premises of a distiller:

"Excise warehouse" means a warehouse approved or provided by the Commissioners as a general warehouse for the deposit of spirits:

"Customs warehouse" means a warehouse approved or provided by the Commissioners of Customs for the deposit of spirits:

"Collector" means the collector of Inland Revenue, and in connexion with the business of an Excise trader means the collector for the collection in which the premises of the trader are situate, and includes a person acting as such collector:

"Officer" means officer of Inland Revenue:

"Proper officer" means the officer of the division or ride in which the business of an Excise trader is carried on, or in which anything is by this Act required to be done by, or any notice to be given to, such officer, and includes a person acting as such officer, and also any officer superior in matters of Excise to such officer:

"Writing" includes print, and "written" includes printed:

"Justice" means a justice of the peace or a magistrate having jurisdiction for the county or place where any offence is committed or suspected to have been committed, or any offender is apprehended or found, or any goods or commodities are seized or liable to seizure or suspected to be so liable:

"County or place" includes a city, county of a city, county of a town, borough, liberty, division, franchise, or other place of magisterial jurisdiction:

"Schedule" means schedule to this Act.

Division into Parts.

4. This Act is divided into Parts, as follows:—

Part I.—Spirits other than Methylated Spirits.

Part II.—Methylated Spirits.

Part III.—Supplemental.

PART I.

SPIRITS OTHER THAN METHYLATED SPIRITS.

General.

Prohibition of distilling, &c. without licence.

5. (1.) No person may, without being licensed to do so, or on any premises to which his licence does not extend—

(*a.*) Have or use a still for distilling, rectifying, or compounding spirits; or

(*b.*) Brew or make wort or wash, or distil low wines, feints, or spirits; or

(*c.*) Rectify or compound spirits.

(2.) If any person contravenes this section he shall for each offence incur a fine of five hundred pounds, and all spirits, and vessels, utensils, and materials for distilling or preparing spirits in his possession shall be forfeited.

Liabilities of person having wash and a still.

6. Every person who makes or keeps wash prepared or fit for distillation, or low wines or feints, and has in his possession or use a still, shall, as respects the duties, penalties, and forfeitures imposed by law on distillers, be deemed to be a distiller.

As to capacity, &c. of still in England.

7. (1.) In England if a distiller keeps or uses a still of which the body, without the head, is of less capacity than three thousand

gallons he must not keep or use in his distillery at the same time more than two wash stills and two low wine stills.

(2.) For every still kept or used in contravention of this section the distiller shall incur a fine of one hundred pounds, and a further fine of one hundred pounds for every time that any such still is used; and every still kept or used in contravention of this section shall be forfeited.

Condition for grant of licence for still of less than 400 gallons.

8. (1.) A person shall not have a licence to keep a still of less capacity than four hundred gallons, unless he has in use a still of that capacity, or produces to the Commissioners a certificate, signed by three justices for the county or place, that he is a person of good character, and fit and proper to be licensed to keep such a still, and that the premises in which he proposes to erect the still and of which he is in actual possession, are of the yearly value of ten pounds at least.

(2.) If the still is intended to be kept by persons in partnership, a certificate to the above effect with regard to one of the partners shall be sufficient.

(3.) The Commissioners may, if they think fit, refuse to grant the licence, notwithstanding the production of the justices certificate; but, in case of refusal, they shall state the grounds thereof, in writing signed by them, to the justices.

Distiller's Premises.

Distillery to be within quarter of a mile of market town, except on terms as to lodgings for officers.

9. (1.) A person shall not be entitled to a licence for, or be permitted to make entry of, a distillery, unless it is situate in or within a quarter of a mile of a market town.

(2.) The Commissioners may, if they think fit, grant a licence for, and permit entry to be made of, a distillery situate beyond these limits, on the terms of the distiller providing to their satisfaction lodgings for the officers to be placed in charge of the distillery.

(3.) The lodgings must be conveniently situate and must not form part of the distillery or of the distiller's dwelling-house, and the rent charged for them, unfurnished, must not exceed fifteen pounds a year.

(4.) If a distiller to whom a licence is granted on these terms fails to provide the lodgings, or to keep them in repair, or interrupts or annoys any officer residing therein in his use or enjoyment thereof, the Commissioners may suspend or revoke his licence.

Distillery not to be within quarter of a mile of rectifier's premises.

10. (1.) No person may make entry of or use for brewing or making wort, or wash, or for distilling spirits, or for receiving or keeping spirits as a distiller, any premises within a quarter of a mile of any premises entered or used for rectifying or compounding spirits, or for receiving or keeping spirits by a rectifier.

(2.) If any person contravenes this section he shall incur a fine of five hundred pounds for every week during which the premises are so entered or used.

Premises of distiller not to be connected with premises of brewer, &c.

11. (1.) A distiller may not carry on upon his premises the business of a brewer of beer, or a maker of sweets, vinegar, cider, or perry, of a refiner of sugar, or of a dealer in or retailer of wine.

(2.) No person may carry on the business of a distiller upon premises communicating otherwise than by an open public street or carriage road with any premises used by a brewer of beer, or

a maker of sweets, vinegar, cider, or perry, or a refiner of sugar, or a dealer in or retailer of spirits or a dealer in or retailer of wine.

(3.) If any person contravenes any of the foregoing provisions of this section he shall incur a fine of two hundred pounds.

(4.) The Commissioners may refuse to grant a licence for distilling spirits in any premises in which, from their situation with respect to premises used for rectifying or compounding spirits, or to a brewery or vinegar manufactory, they think it inexpedient to allow the distilling of spirits.

Power to refuse licence to brewer, &c.

12. The Commissioners may refuse to grant a licence to brew beer, or to make vinegar, on any premises in which, from their situation with respect to a distillery, they think it inexpedient to allow the brewing of beer or making of vinegar to be carried on.

Distiller's Spirit Store and Utensils.

Provision and securing of spirit store.

13. (1.) Every distiller must, to the satisfaction of the Commissioners, provide a spirit store and cause it to be properly secured.

(2.) The spirit store must be kept locked by the officer in charge of the distillery at all times except when he is in attendance.

(3.) If a distiller fails to provide or secure a spirit store as by this section required, the Commissioners may, until it is so provided and secured, refuse to grant him a licence, or suspend or revoke his licence.

Scheduled rules with respect to vessels, &c. in distillery.

14. (1.) Every distiller must observe the rules contained in the First Schedule.

(2.) For any contravention of the rules in the First Schedule penalties shall be incurred as follows:

(*a.*) If there is found in a distillery any vessel in excess of the number permitted by the rules in the second part of the First Schedule, the vessel, with its contents, shall be forfeited, and the distiller shall incur a fine of two hundred pounds.

(*b.*) For any contravention of the rules contained in the third part of the First Schedule the distiller shall incur a fine of two hundred pounds, and an additional fine of twenty pounds for every day during which the contravention continues.

(*c.*) For any contravention of the rules contained in the fourth, seventh, or eighth part of the First Schedule the distiller shall incur a fine of two hundred pounds.

(*d.*) For any contravention of the rules contained in the fifth, sixth, or tenth part of the First Schedule, the distiller shall incur a fine of fifty pounds.

(*e.*) Every cask not marked as required by the rules contained in the ninth part of the First Schedule shall, with its contents, be forfeited.

(*f.*) For any contravention of the rules contained in the eleventh part of the First Schedule, the wash, low wines, feints, or spirits in respect of which the rules are contravened shall be forfeited, and the distiller shall incur a fine of two hundred pounds, or, at the election of the Commissioners, of twenty shillings for every gallon of such wash, low wines, feints, or spirits.

Alterations of vessels utensils, and pipes.

15. (1.) A distiller may, on giving to the proper officer two days previous notice in writing of his intention, specifying the vessel, utensil, or pipe intended to be altered, moved, or added, alter or move any entered vessel, utensil, or pipe, or add a new vessel, utensil, or pipe.

(2.) Every such new vessel, utensil, or pipe must be duly entered.

(3.) If a distiller, without giving such notice, alters, moves, or adds to the vessels, utensils, or pipes on his premises after entry has been made thereof, or the capacity thereof has been ascertained by the proper officer, he shall for each offence incur a fine of two hundred pounds.

Power of Commissioners to allow use of additional or substituted vessels, &c.

16. The Commissioners may permit any distiller to fix and use, subject to such regulations as they prescribe, any vessel, utensil, or fitting, in addition to or instead of any of those required by this Act, and may from time to time withdraw any such permission. This Act shall apply to any such additional or substituted vessel, utensil, or fitting as if its use were permitted or required by this Act.

Penalty for interference with or attempt to defeat gauging.

17. If on the premises of any distiller any attempt is made or device used to prevent or hinder an officer from ascertaining the gravity, quantity, or strength of the wort, wash, low wines, feints, or spirits in any vessel, or whilst running, or to deceive him in taking the dip or gauge of any vessel or utensil, the distiller shall for each offence incur a fine of two hundred pounds.

Penalty for frauds and offences in relation to fittings.

18. If a distiller—

(*a.*) Places, affixes, or makes any cock, plug, pipe, or opening in, on, to, into, or from any vessel or utensil in contravention of this Act; or

(*b.*) Causes or procures any cover, fastening, cock, plug, pump, or pipe to be so made or used that any vessel or utensil may be employed, opened, removed, filled, or emptied in the absence of an officer, or as in any manner to avoid or defeat the security intended to be provided by this Act,

he shall for each offence incur a fine of five hundred pounds.

Distiller's Entry.

Time and mode of making entry.

19. (1.) Every distiller must, before he begins to brew any wort, make entry of the vessels, utensils, fittings, and places intended to be used by him, by signing and sending or delivering to the proper officer an account in the prescribed form, setting forth with the prescribed particulars—

(*a*) His name and abode, and the situation of the premises intended to be entered; and

(*b.*) A true and particular description of every vessel and utensil intended to be used on those premises for the purpose of his business; and

(*c.*) Either—

(i.) The number of gallons which every still, with its head, is capable of containing; or

(ii.) The number of gallons of wash per hour which every still is capable of distilling; and

(*d.*) The purpose for which each such vessel and utensil is intended to be used; and

(*e.*) Every house, room, and place in which any part of his business is to be carried on, or any spirits are to be kept; and

(*f.*) The purpose for which each such house, room, or place is to be used.

(2.) In the account every vessel, utensil, house, room, and place must be distinguished by the name and number painted thereon.

(3.) No vessel, utensil, house, room, or place must be described in the account as intended to be used for more than one purpose.

(4.) There must be delivered with the account a drawing, model, or description distinctly showing the course, construction, and use of all fixed pipes to be used, and of every branch thereof and cock thereon, and every place, vessel, or utensil with which any such pipe communicates.

(5.) If a distiller makes entry of any vessel, utensil, house, room, or place as intended to be used for more than one purpose, he shall for each offence incur a fine of two hundred pounds.

(6.) If any vessel, utensil, fitting, house, room, or place used by a distiller, for any purpose connected with his business,—

(*a.*) is not specified in the account required to be delivered on making entry; or

(*b.*) is not numbered as so specified; or

(*c.*) is in any other place, or used or applied for any other purpose, than as so specified; or

(*d.*) does not in all respects correspond with the representation thereof as so specified;

the distiller shall, for each offence, incur a fine of five hundred pounds, and every such vessel or utensil, with its contents, and all spirits or materials for distilling spirits found in any such place, shall be forfeited.

Continuance of entry.

20. An entry must not be withdrawn whilst there remains in any place mentioned therein, any still, or in any place, vessel, or utensil mentioned therein, any materials preparing or fit for distillation, or any spirits liable to duty.

Materials for Distillation.

Materials for brewing and distillation.

21. A distiller may use in the brewing or making of wort or wash any material of such nature that the gravity of the wort or wash produced therefrom can be ascertained by the prescribed saccharometer.

Distiller to use only wort made in his distillery.

22. (1.) A distiller must not distil spirits except from wort or wash brewed or made in his distillery.

(2.) If a distiller has in his possession any wort, wash, low wines, feints, or fermented liquor not brewed, made, or distilled in his distillery, he shall forfeit the same, and also incur a fine of two hundred pounds.

Use of sugar.

23. (1.) A distiller must not, without the consent of the Commissioners, remove any sugar from the place entered as a sugar store, except for use in the manufacture of spirits.

(2.) Not less than four hours before removing any sugar for this purpose, he must give the officer in charge of the distillery written notice, specifying the time of the intended removal, and the quantity to be removed.

(3.) At the time so specified, the distiller must convey the specified sugar immediately from the sugar store to the mash tun or other

entered vessel, to be there immediately used in the manufacture of spirits.

(4.) He must forthwith deposit again in the sugar store all sugar so removed and not so used.

(5.) If a distiller contravenes this section he shall for each offence incur a fine of fifty pounds.

Brewing and Distilling.

Unlawful hours for brewing and distilling.

24. A distiller must not mash any materials, or brew, or make wort or wash, or use a still, between eleven o'clock in the afternoon of Saturday and one o'clock in the forenoon of Monday.

If a distiller contravenes this section he shall incur a fine of fifty pounds.

Brewing and distilling periods.

25. (1.) The period of brewing or making wort or wash (in this Act called the brewing period), and the period of distilling spirits (in this Act called the distilling period), must, in every distillery, be alternate and distinct.

(2.) The brewing period extends from the commencement of any process of wetting, brewing, or mashing any materials until all the wort or wash in the distillery has been collected in the fermenting backs and wash chargers, and the declaration required by this Act of such collection has been given.

(3.) The distilling period extends from the commencement of the distillation of any wash until all the wash, low wines, and feints in the distillery, or in the possession of the distiller, (except the feints produced by the last re-distillation,) have been distilled into spirits and conveyed into the spirits receiver, and each furnace door, or the steam pipe of each still, has been secured by the officer in charge of the distillery.

(4.) Except as by this Act provided, a distiller must not use any still before the expiration of two hours after the end of the brewing period.

(5.) Except as by this Act provided, a distiller must not mash any materials or brew or make any wort or wash during the distilling period.

(6.) A distiller may, immediately after all the wash in his possession has been removed into a wash charger, begin to brew wort, but only on condition that all the wash so removed be forthwith distilled, and that every still be worked off and secured within the following times; (that is to say,) in the case of a low wines still, within thirty-two hours from the time when the wash was removed into the wash charger, and in the case of any other still within sixteen hours from that time.

(7.) If a distiller contravenes this section he shall for each offence incur a fine of five hundred pounds.

Notice in the case of a distiller commencing or re-commencing business.

26. (1.) Every distiller must, at least six days before beginning to brew wort, or, if he has discontinued brewing wort for more than one month, before recommencing to brew wort, give the proper officer a written notice, specifying the day on which he intends so to brew or recommence brewing.

(2.) If a distiller contravenes this section, or if any wort or wash is found in the distillery or possession of a distiller before the notice required by this section is given, or before the day specified in the

notice given by him, or if there is found in his possession any wort or wash which he may not lawfully have in his possession, he shall for each offence incur a fine of two hundred pounds, and forfeit all wort or wash so found.

Notice in the ordinary course of business to be given before each brewing.

27. A distiller must, at least four hours before he mashes any materials or brews for making wort, give the officer in charge of the distillery written notice specifying the day and hour when the mashing or brewing is to be commenced.

If a distiller mashes or brews without giving such notice, he shall incur a fine of fifty pounds.

Declaration as to wort.

28. (1.) All wort must be collected into the fermenting back within eight hours after it has begun to run into the back.

(2.) Immediately after the wort is so collected the distiller must deliver to the officer in charge of the distillery a written declaration specifying—

(*a.*) The number of the back in which the wort is contained; and

(*b.*) The gravity or (if yeast has been added) the original gravity of the wort; and

(*c.*) The quantity thereof as measured by the number of dry inches, that is to say, by the number of inches between the dipping place of the back and the surface of the wort contained therein.

(3.) If a distiller makes default in complying with the provisions of this section, or if the declaration delivered by him contains any untrue statement, he shall for each offence incur a fine of two hundred pounds.

Penalty for excess of wort or wash beyond that specified in declaration.

29. If after the declaration has been delivered the gravity of the wort shall be found to exceed the gravity therein specified or the quantity of the wort or wash shall be found to exceed by five per centum the quantity of wort therein specified, the distiller shall incur a fine of two hundred pounds.

Penalty for excess of wort or wash on comparison of accounts.

30. If after an officer has taken an account of the gravity or quantity of the wort or wash in a fermenting back any wort or wash is found in the back which exceeds in gravity, or exceeds by five per centum in quantity, the wort or wash of which the account has been taken, the following consequences shall ensue:

(*a.*) All wort or wash found in the back shall be considered as new, and as not included in any former charge against the distiller; and

(*b.*) The distiller shall be charged with duty in respect of the whole thereof as not being before charged; and

(*c.*) The wort or wash of which account had previously been taken shall be deemed to be distilled or decreased, and the distiller shall be charged for a quantity of spirits in respect thereof as for wort or wash actually distilled or decreased; and

(*d.*) The distiller shall incur a fine of two hundred pounds.

Yeast not to be added except in backs.

31. A distiller must not add yeast or other matter capable of causing fermentation to wort or wash in any vessel except a fermenting back.

If a distiller contravenes this section he shall incur a fine of two hundred pounds.

As to use of yeast.

32. (1.) A distiller may, subject as in this section mentioned, either remove yeast from the wort or wash in a fermenting back, or leave the yeast and sediment in a back, and remove the wort or wash to an empty back.

(2.) The quantity of yeast removed from or the quantity of yeast and sediment left in any one back must not exceed eight per centum of the wort or wash in the back.

(3.) If yeast is removed from and yeast and sediment left in the same back, the total quantity of yeast removed and yeast and sediment left must not exceed the same proportion.

(4.) Four hours before removing any wort or wash the distiller must give the officer in charge of the distillery written notice specifying the backs from which and to which the wort or wash is to be removed.

(5.) No wort or wash may be removed from a back until an account thereof has been taken by the officer.

(6.) In calculating duty no abatement shall be made on account of any yeast removed from or yeast and sediment left in any back.

(7.) A distiller may manufacture in his distillery into a solid substance any yeast removed from, or any yeast and sediment left in a back under this section, and may send out of his distillery or add to the wort or wash in any back therein, any such yeast or sediment, whether so manufactured or not.

As to making bub or other fermenting composition.

33. (1.) A distiller must, at least four hours before beginning to make bub or any other composition for promoting the fermentation of wort or wash, give the officer in charge of the distillery written notice, specifying the time when and the vessel in which the composition is to be made, the fermenting back into which it is to be put, and the quantity to be put into such back.

(2.) The quantity of the composition must not exceed five per centum of the wort or wash to which it is added.

(3.) The gravity of the composition must not exceed sixty degrees, and must not be increased after the officer has taken an account thereof.

(4.) The whole of the composition must be conveyed into the back specified in the notice within twenty-four hours after the time therein specified for making the composition.

(5.) If a distiller contravenes any provision of this section he shall, for each offence, incur a fine of two hundred pounds.

Refilling backs during brewing period.

34. (1.) When fermentation has ceased in a fermenting back a distiller may, during the brewing period, on giving the notice required by this Act before the removal of wash, remove the whole of the wash from the back to the wash charger, and refill the back with fresh wort.

(2.) The wash so removed must be secured in the wash charger until the commencement of the distilling period.

Declaration at end of brewing period.

35. (1.) When the whole of the wort or wash made in a distillery during one brewing period is collected into the fermenting backs or into the fermenting backs and wash charger, the distiller must give the officer in charge of the distillery a written declaration to that effect.

(2.) If the declaration is untrue in any particular, or any still in the distillery is used before the expiration of two hours after the

delivery thereof, the distiller shall incur a fine of two hundred pounds.

Penalty where original gravity exceeds gravity as declared.

36. If the original gravity of any wort or wash as ascertained from any sample of wash taken from a fermenting back or wash charger exceeds by more than two degrees the gravity thereof as declared by the distiller, he shall incur a fine of two hundred pounds, and a further fine of sixpence for every gallon of wash contained in the vessel from which the sample was taken.

Mode of ascertaining gravity of wort or wash.

37. (1.) The gravity of wort or wash shall be ascertained by the prescribed saccharometer, and in calculating the same a degree of gravity shall be taken as equal to one thousandth part of the gravity of distilled water at sixty degrees Fahrenheit.

(2.) To ascertain the original gravity of the wort from which wash is made, a definite quantity by measure of the wash must be distilled, and the distillate and spent wash each made up with distilled water to the original measure of the wash before distillation.

(3.) The specific gravity of each must then be ascertained.

(4.) The number of degrees and parts of a degree by which the specific gravity of the distillate is less than the specific gravity of distilled water shall be deemed the spirit indication of the distillate.

(5.) The specific gravity of the spent wash added to the degree of original gravity which in Table A. in the Second Schedule is set opposite the degree of spirit indication shall be deemed the original gravity of the wort.

(6.) All weighings and measurings for any of the above purposes must be made when the liquid is at sixty degrees Fahrenheit.

(7.) The distiller or any person acting on his behalf may, if the distiller so desires, be present at any such process for ascertaining original gravity.

As to mode of distilling.

38. (1.) Four hours before any wash is removed from a fermenting back, the distiller must give the officer in charge of the distillery written notice specifying the number of the back, and the day and hour of the intended removal.

(2.) At the time so specified the officer shall attend, and after he has locked the discharge cock of the wash charger, and removed the fastenings which prevent the passage of the wash from the back to the charger, but not before, the whole of the wash, or, if the charger is not capable of containing the whole, then one half at least, must be removed from the back to the charger.

(3.) When the wash has been so removed and the fastenings have been secured, the officer may take an account of the quantity and the gravity of the wash.

(4.) After account has been so taken of the contents of a wash charger, no wash may be removed from a back into the same charger before the whole of the contents of that charger have been removed into the still or intermediate charger.

(5.) The produce of all or any of the backs filled in the same brewing period may be collected in the receivers for such produce.

(6.) Subject to the provisions of this section as to feints remaining from a previous distillation, all produce so collected must, throughout the whole course of its distillation, and until the removal to the spirit store of the spirits produced therefrom, be kept unmixed with any other matter, and separate from all other produce.

(7.) Any feints produced by and remaining from a previous distillation may be mixed with the low wines or feints produced by a subsequent distillation, and the process of re-distilling feints may be repeated as often as the distiller thinks fit.

(8.) Not less than four hours before the removal of any low wines, feints, or spirits from a receiver, the distiller must give the officer in charge of the distillery written notice specifying the day and hour of the intended removal.

(9.) At the time so specified the officer shall attend, and after he has taken an account of the contents of the receiver, and removed the fastenings of its pump or discharge cock, but not before, the whole contents of the receiver must be forthwith removed therefrom, and conveyed, if low wines or feints, into the proper charger, but if spirits, into a vat or cask in the spirit store.

(10.) After the fastenings have been so removed, no other low wines, feints, or spirits may be conveyed into the receiver until the whole of its contents have been removed therefrom and the fastenings again secured.

(11.) If a distiller contravenes any of the foregoing provisions of this section he shall, for each offence, incur a fine of two hundred pounds.

(12.) Where a distiller has secured his low wines and feints pumps to the satisfaction of the Commissioners he may run low wines and feints together into the same receiver and may at any time without notice remove low wines and feints from a receiver to a charger and re-distil them.

(13.) Where a still is connected with two spirit receivers the distiller may collect in each receiver alternately the spirits produced from any distillation or re-distillation, and when he has run into either receiver as much spirits as he thinks fit, he shall give notice to the officer, who shall thereupon lock the charging cock. No spirits may be removed from any such receiver until the expiration of two hours from such notice, nor except after the notice of removal required by this section.

Return at end of distilling period.

39. At the end of every distilling period the distiller, or the principal manager of the distillery, must sign and deliver to the proper officer a return in the prescribed form specifying, with respect to the brewing and distilling period—

(*a.*) The quantity of each description of material used in making wort or wash during the period; and,

(*b.*) The quantity of wort or wash decreased or distilled during the period; and,

(*c.*) The quantity of spirits computed at proof produced during the period; and,

(*d.*) The quantity of feints remaining at the end of the period.

If default is made in making the return required by this section, or if the return is untrue in any particular, the distiller shall incur a fine of two hundred pounds.

Power to test by distillation.

40. (1.) For the purpose of testing the quantity of spirits at proof in any wash by distillation, the proper officer may require any charger or receiver in a distillery to be emptied and cleaned, and any quantity of the wash to be distilled, and the produce to be conveyed into the charger or receiver. For this purpose all persons

in the employ of the distiller must, on request and on reasonable notice, provide the officer with assistance and fuel.

(2.) All low wines, feints, and spirits so distilled and conveyed into a charger or receiver must be kept therein unmixed with any other thing until the officer has taken an account of the quantity and strength thereof.

(3.) If a distiller contravenes any of the foregoing provisions of this section, he shall incur a fine of two hundred pounds.

(4.) If the quantity of proof spirits produced from the wash exceeds the proportion of one gallon and a quarter for every hundred gallons of wash in respect of every five degrees of attenuation, that is to say, in respect of every five degrees of difference between the highest gravity of the wort from which the wash was produced as declared by the distiller or as found by the officer, and the lowest gravity of the wash as taken by the officer, the distiller shall incur a fine of two hundred pounds, and, in addition, of sixpence for every gallon of wash from which the wash so distilled was taken.

Low wines or spirits not to be mixed so as to increase gravity.

41. (1.) There must not be mixed with or added to any low wines, feints, or spirits in a distillery any substance which either increases the gravity thereof, or prevents the true strength thereof from being ascertained by Sykes's hydrometer.

(2.) If this section is contravened, the distiller shall, for each offence, incur a fine of two hundred pounds, and all low wines, feints, spirits, and mixtures with respect to which the offence is committed shall be forfeited.

Samples.

Power for officer to take samples.

42. (1.) An officer may take a sample of any wort, wash, low wines, feints, or spirits from any vessel or utensil in a distillery, and the gravity or strength of any sample so taken shall be deemed the gravity or strength of the whole contents of the vessel or utensil from which it is taken.

(2.) A distiller may, if he wishes, before any such sample is taken, stir up and mix together all the liquor contained in the vessel or utensil from which the sample is to be taken.

Spirits in Store.

As to distiller's spirit store.

43. (1.) No spirits may be brought into a distiller's spirit store unless they have been distilled in his distillery, and conveyed directly from the spirit receiver into the store.

(2.) No spirits which have been removed from the store may be brought back into the store.

(3.) The officer in charge of the store must, when required, attend at the store between five o'clock in the forenoon and eight o'clock in the afternoon on every day, except Sunday.

(4.) All spirits in the store must be filled into casks, in the presence of the officer, in the prescribed manner.

(5.) Spirits may not be removed from the store at any less strength than twenty per centum below proof, nor at any strength above twenty-five and under forty-three per centum over proof.

(6.) Spirits may not be removed from the store in any quantity less than nine gallons.

(7.) The casks in which spirits are removed may be either full or, subject to the prescribed regulations, on ullage.

(8.) All the spirits distilled in one distilling period (except a quantity not exceeding one hundred and fifty gallons, and in one ullage cask) must be removed from the store within ten days from the termination of that period, and before any spirits distilled in a succeeding period are brought into the store.

9.) When all the spirits distilled in one distilling period have been removed from the spirit store, or at the end of ten days from the termination of that period, whichever first happens, the proper officer shall strike a balance in the account kept by him for the distillery.

(10.) If any spirits are brought into or found in or removed from a distiller's spirit store in contravention of this section the distiller shall, for each offence, incur a fine of two hundred pounds, and the spirits in respect of which the offence is committed shall be forfeited.

(11.) If any spirits are found in a distiller's spirit store after the time at which they are required by this section to be removed therefrom, the distiller shall incur a fine of twenty shillings for every gallon of spirits so found.

(12.) Every distiller must, to the satisfaction of the Commissioners, provide accommodation at his spirit store for the officer in charge thereof, and, in default of doing so, shall incur a fine of fifty pounds.

Account of stock and penalty for excess or deficiency.

44. (1.) The proper officer shall from time to time take an account in the prescribed manner of the quantity of spirits in a distiller's spirit store.

(2.) If the quantity of spirits computed at proof found in the store is greater or less than the quantity which, according to the account so taken, ought to be therein, the distiller shall incur a fine of twenty shillings for every gallon of spirits so in excess or deficient, and the spirits (if any) in excess shall be forfeited.

(3.) But a distiller shall not be liable to any penalty under this section if the excess does not exceed one half per centum, or the deficiency three per centum on the balance struck when the account was last taken, together with the quantity since brought in from the spirit receiver, nor if he satisfies the Commissioners that the deficiency does not result from fraud.

(4.) Where there is an excess, and the distiller is not prosecuted in respect thereof, he shall pay duty on the excess.

Spirits may be removed from a store for exportation or ship's stores.

45. Subject to the prescribed regulations and the prescribed security, spirits may be removed from a distiller's spirit store for exportation or for ship's stores without payment of duty.

Charging and Payment of Duty.

Regulations for charging duty.

46. (1.) The duty on spirits made in a distillery is to be charged in respect of the wort or wash, the low wines, and the feints and spirits made in the distillery, and shall be payable according to such of those modes of charge as produces the greatest amount of duty.

(2.) In respect of every one hundred gallons of wort or wash the duty is to be charged for a quantity of spirits at the rate of one

gallon of spirits at proof for every five degrees of attenuation, that is to say, for every five degrees of difference between the highest gravity of the wort as declared by the distiller or found by the officer (whichever is the greater) without any allowance for waste, bub, dregs, yeast, or other matter, and the lowest gravity of the wash as found by the officer before distillation.

(3.) In respect of low wines the duty is to be charged on the quantity of spirits at proof contained therein, less five per centum.

(4.) In respect of feints and spirits the duty is to be charged on the quantity of spirits at proof after deducting the feints (if any) remaining from a previous distillation and included in the account of feints and spirits last produced.

(5.) In calculating the duty payable on spirits an allowance shall be made for any deficiency occasioned by natural waste, subject to the following provisions—

(*a.*) The allowance shall not exceed one and a half per centum on the spirits removed from the receiver to the store.

(*b.*) If the deficiency exceeds three per centum on the spirits so removed no allowance whatever shall be made.

Return as to payment of duty.

47. (1.) The proper officer shall from time to time make out in the prescribed manner and for the prescribed period a return of the quantity of spirits for which a distiller is chargeable, and of the duty payable thereon, and shall, if required in writing by the distiller, deliver to him, or leave at his distillery, a copy of this return, signed by the officer.

(2.) If a distiller does not, within the prescribed time and in the prescribed manner, pay the duty with which he is charged in the return, he shall incur a fine of twenty pounds, and forfeit double the duty payable by him.

Power to distrain for duties in arrear.

48. (1.) If any duty payable by a distiller remains unpaid after the time within which it is payable, the collector may, by warrant signed by him, empower any person to distrain all spirits, malt, or other materials for distilling spirits, vessels, and utensils belonging to the distiller or in any premises in the use or possession of the distiller, or of any person on his behalf or in trust for him, and also all spirits warehoused in the name of the distiller, and to sell the same by public auction, giving six days previous notice of the sale.

(2.) The proceeds of sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and in or towards payment of the duties due from the distiller, or in respect of any spirits so warehoused and distrained and sold, and the surplus, if any, shall be paid to the distiller.

(3.) But in the event of any spirits or malt being so distrained the distiller may, at any time before the day appointed for the sale thereof, remove under permit the whole or any part thereof on paying to the collector, in or towards payment of the duty, the true value of the spirits or malt.

(4.) Permits for such removal shall on application be granted as if the distress had not been made.

Warehousing.

Distiller's warehouse.

49. (1.) A distiller may provide a warehouse on his premises for warehousing spirits distilled on the same premises without payment of duty.

(2.) Every such warehouse must be approved by the Commissioners and entered by the distiller.

Excise warehouse.

50. (1.) The Commissioners may approve Excise warehouses for warehousing spirits without payment of duty. Such warehouses shall be for the general accommodation of persons desiring to warehouse spirits.

(2.) The proprietor or occupier of an Excise warehouse must give the prescribed security.

Accommodation for officer to be provided.

51. In the case of a distiller's warehouse or of an Excise warehouse, the distiller or the proprietor or occupier must, to the satisfaction of the Commissioners, provide accommodation at the warehouse for the officer in charge thereof, and in default of doing so shall incur a fine of fifty pounds.

Liability for spirits warehoused.

52. (1.) The proprietor or occupier of a warehouse shall be alone responsible to the proprietor of any spirits warehoused therein for the safe custody of the spirits.

(2.) No action shall be brought against the Commissioners or any of their officers for loss or damage occasioned to spirits whilst warehoused in such warehouse, or on account of any wrong or improper delivery of spirits therefrom.

Revocation of approval of warehouse.

53. The Commissioners may revoke their approval of a warehouse, and upon such revocation all spirits warehoused therein must be removed as the Commissioners direct, and no abatement of duty or allowance shall be made in respect of any such spirits for deficiency of quantity or strength after notice of the revocation has been given to the proprietor or occupier of the warehouse.

Crown warehouse.

54. The Commissioners may, if they think fit, themselves provide Excise warehouses, and may charge for spirits warehoused therein warehouse rent at the prescribed rate, not exceeding one penny per week for forty gallons. This rent must be paid by the proprietor of the spirits to the collector, and shall be a lien on all spirits warehoused in the same warehouse belonging to such proprietor.

Liability for spirits in Crown warehouse.

55. If any spirits warehoused in an Excise warehouse provided by the Commissioners are destroyed by fire, or by the falling of the warehouse or of any part thereof, no claim for compensation shall be brought against Her Majesty or the Commissioners or any of their officers in respect of the spirits destroyed, but no duty shall be payable in respect thereof.

Warehousing in distiller's warehouse.

56. (1.) A distiller may, subject and according to the provisions of this Act and to the prescribed regulations, and the prescribed security, warehouse, without payment of duty, in the distiller's warehouse any spirits distilled on his premises.

(2.) The spirits may be warehoused in casks or in vats.

(3.) The spirits must not be of any strength other than that allowed on removal from the spirit store.

Constructive warehousing by distiller.

57. Where a distiller has given the prescribed security under which he may remove spirits from one warehouse to another, he may, subject to the provisions of this Act and to the prescribed regulations, remove any spirits directly from his store to an Excise or Customs warehouse, and all spirits so removed shall be deemed to have been first warehoused in the distiller's warehouse and removed therefrom under the provisions of this Act.

Regulations as to warehousing by distiller.

58. (1.) The casks in which spirits are warehoused by a distiller may be either full or on ullage, but each cask must contain not less than nine gallons, and on the outside of each end thereof there must be legibly cut, branded, or painted with oil colours the mark, number, capacity, and contents of the cask and the year in which it is warehoused. All the casks warehoused in a distiller's warehouse or from the same distillery in any one year must be continuously numbered, beginning with number one for the cask first warehoused in such year.

(2.) A distiller must, not less than twenty-four hours before removing spirits from his store to his distiller's warehouse or an Excise warehouse, give the officer in charge of the store, and also the officer in charge of the warehouse, written notice of the day and hour when he intends to begin the removal.

(3.) He must, by the same notice, or by a further written notice given to each of these officers not less than one hour before the removal, specify the mark, number, and capacity of each cask which he intends to warehouse, and the number of gallons and the strength of the spirits contained in each cask.

(4.) All spirits removed at the same time from the store to warehouse must be of the same strength, and within one per centum of the strength specified in the notice.

(5.) The removal of spirits must not take place except on the day specified in the notice, nor except between the hours of eight o'clock in the forenoon and three o'clock in the afternoon.

(6.) The officer in charge of the warehouse shall give to the distiller a certificate in the prescribed form in relation to the spirits warehoused, and the certificate shall forthwith be delivered over to the officer in charge of the distillery.

(7.) In the case of spirits warehoused in a Customs warehouse the authorized officer of Customs at the warehouse shall give to the distiller a receipt in the prescribed form for the spirits, and the receipt shall be forthwith delivered over to the officer in charge of the distillery, who shall give to the distiller a copy thereof signed by him.

(8.) The officer in charge of the distillery, after the delivery of any such certificate or receipt, shall deduct from the number of gallons of spirits for which the distiller is chargeable with duty the number of gallons of spirits warehoused computed at proof.

(9.) If a distiller or any other person produces a receipt, purporting to express that spirits have been warehoused in a Customs warehouse, which receipt is untrue in any particular, he shall incur a fine of two hundred pounds.

Warehousing re-imported spirits.

59. The proprietor of any plain spirits re-imported into the United Kingdom may, on the issue by the Commissioners of Customs of a bill of store for the spirits, and on the repayment of the allowance granted on the exportation thereof, warehouse the spirits in an Excise or Customs warehouse.

Stowage of casks in warehouse.

60. All casks warehoused must be arranged and stowed in such manner that access can be easily had to each cask.

If a distiller or the proprietor or occupier of a warehouse fails to cause the casks therein to be so arranged and stowed he shall incur a fine of five pounds.

Inspection of spirits in warehouse.

61. (1.) The proprietor of spirits warehoused may, in the presence of the officer in charge of the warehouse, view and examine the spirits, and show them for sale, and examine the state of the casks, and prevent leakage and drainage therefrom.

(2.) The officer shall, on request, attend at all reasonable times for this purpose, but not more than once in twenty-four hours.

Transfer to purchaser in distiller's warehouse.

62. Spirits in a distiller's warehouse may, on the prescribed security being given by the distiller, be transferred to a purchaser, but no further transfer may be made of them whilst remaining in the same warehouse.

Transfer to purchaser in Excise warehouse.

63. British spirits warehoused in an Excise warehouse in the name of a distiller or dealer may be transferred into the name of a purchaser on his producing to the officer in charge of the warehouse a written order for the delivery thereof, signed by the proprietor of the spirits, and countersigned by the proprietor or occupier of the warehouse or his servant acting for him at the warehouse. Spirits so transferred shall be discharged from all claim in respect of duties, penalties, or forfeitures to which the transferor is liable, but may not be delivered out of the warehouse for home consumption until payment of the duties chargeable thereon.

Vatting, blending, or racking in warehouse.

64. (1.) The proprietor of spirits warehoused in a distiller's or Excise warehouse may, in accordance with the prescribed regulations, vat, blend, or rack them in the warehouse, either on payment of duty or otherwise.

(2.) Every cask containing racked or blended spirits must be marked in the prescribed manner.

(3.) If the proprietor of any racked or blended spirits in a warehouse fails to have the casks containing the spirits marked as by this section required, and to keep them so marked, he shall incur a fine of fifty pounds.

Racking duty-paid spirits.

65. (1.) The Commissioners may require a distiller or a proprietor or occupier of an Excise warehouse to provide a separate room, secured to their satisfaction, for racking spirits on which duty has been paid.

(2.) The officer in charge of the warehouse shall keep an account of all spirits computed at proof belonging to a proprietor of spirits which shall be received into the room and lawfully sent out therefrom.

(3.) If at any time a greater quantity of spirits is found in the room than ought, according to the account, to be there, the excess shall be charged with duty.

(4.) If the excess amounts to more than one per centum of the quantity of spirits brought in since the last preceding account, it shall be forfeited, and the proprietor of the spirits shall incur a fine of twenty shillings for every gallon of the excess.

Allowance upon deficiency in vatting, blending, or racking.

66. (1.) In any warehouse the duty shall be paid on any deficiency exceeding the amount which can be accounted for by natural waste or other legitimate cause before racking, and also on any deficiency exceeding one per centum which occurs during the operation.

(2.) If, after duty has been paid on any spirits, a portion thereof is racked or drawn off from the cask, no further abatement or allow-

ance for deficiency shall be made in respect thereof whilst they remain in warehouse.

Reducing spirits in warehouse.

67. (1.) A distiller may, in an Excise warehouse specially approved for the purpose, and in accordance with the prescribed regulations, reduce with water any plain spirits of a strength not less than forty-three per centum over proof to any strength at which spirits may be removed from a distiller's spirit store.

(2.) The water used for this purpose must be supplied only through a service pipe and meter constructed, laid down, and fixed to the satisfaction of the Commissioners.

(3.) An allowance not exceeding one per centum shall be made on any deficiency occurring during the reduction.

Bottling spirits in warehouse.

68. (1.) The proprietor of spirits warehoused in an Excise warehouse may bottle the spirits on giving the officer in charge of the warehouse twenty-four hours previous notice of his intention to do so.

(2.) He must provide and give the prescribed security, and the place in which the spirits are to be bottled must be approved by the Commissioners, must be adjacent to the warehouse, and must not be situate in the same court or yard, or have any communication with the premises of a rectifier, dealer, or retailer.

(3.) If the spirits are for home consumption they must be drawn off into imperial or reputed quart or pint bottles, and packed in cases containing one dozen quart bottles or two dozen pint bottles each, or any number of dozens.

(4.) Each case must be fastened, secured, and marked in the prescribed manner in the bottling place.

(5.) Subject as aforesaid, spirits must be bottled, packed, and removed in accordance with the prescribed regulations.

(6.) If at any time there is found in the quantity of spirits belonging to the proprietor a deficiency since the last account was taken exceeding by two per centum in the quantity removed by him into the bottling place, he shall be charged with duty on such deficiency.

(7.) Spirits so bottled may not be removed for home consumption,—

(*a.*) by a distiller, unless he is also licensed as a dealer, in a quantity less than five dozen imperial or reputed quart bottles, or ten dozen imperial or reputed pint bottles;

(*b.*) by any person in a quantity less than one dozen imperial or reputed quart bottles, or two dozen imperial or reputed pint bottles.

Sweetening and colouring in warehouse.

69. A distiller or a rectifier may, in accordance with the prescribed regulations, and on giving to the proper officer, or the authorised officer of Customs, one day's notice, add any sweetening or colouring matter, or any other ingredient, to any spirits warehoused by him in an Excise or Customs warehouse.

Fortifying.

70. Any spirits warehoused in an Excise or Customs warehouse, except British compounds, may be used in the warehouse for fortifying wines, or for any other purpose for which foreign spirits may be used under the Acts relating to the Customs.

Hours of removal from warehouse.

71. Spirits may not be removed from a distiller's warehouse before six in the forenoon or after six in the afternoon, nor from an

Excise warehouse before eight in the forenoon or after four in the afternoon.

Removal from one warehouse to another.

72. Subject to the provisions of this Act, spirits warehoused may, in accordance with the prescribed regulations, and on the prescribed security being given, and at the risk of the proprietor thereof, be removed to any other warehouse except a distiller's warehouse.

Constructive deposit on removal.

73. Where spirits are to be warehoused in an Excise warehouse upon removal from another warehouse, the proprietor of the spirits may, on their arrival at, but before their actual deposit in, the warehouse, make an entry thereof, or of some portion thereof not being less than one cask, for removal for home consumption, or to another warehouse, or for exportation, or ship's stores, and thereupon the spirits of which entry is so made shall be considered as if they had been actually deposited, and may be delivered and removed accordingly.

Restriction on removal of British liqueurs and certain other spirits.

74. Spirits to which any sweetening or colouring matter or any other ingredient has been added in warehouse, British liqueurs or tinctures or medicinal spirits, may not be delivered from a warehouse except for exportation or ship's stores, and must, when so delivered, be removed directly from the warehouse to the ship in which they are to be exported or used as stores.

Delivery from warehouse for home consumption.

75. (1.) Spirits may be delivered from a warehouse for home consumption after the full duty chargeable thereon has been paid.

(2.) The officer at the warehouse shall, on production to him of the receipt for the duty, allow the spirits to be removed.

(3.) The spirits must be conveyed to the place of destination and delivered there, without alteration or change, in the same casks or packages in which they left the warehouse.

Regulation for charging duty on spirits warehoused.

76. On the delivery for home consumption from any warehouse of a cask or package of British spirits warehoused therein without payment of duty, duty shall be charged and paid on the quantity of spirits contained in the cask or package at the time of delivery. But if the quantity at that time is less than the quantity originally warehoused, then, unless the Commissioners or the Commissioners of Customs, as the case may be, are satisfied that no part of the deficiency is caused by fraudulent abstraction, duty shall be charged and paid on the quantity so warehoused, or on such portion thereof as such Commissioners direct.

In case of deficiency in spirits in a warehouse, duty on quantity warehoused to be paid.

77. (1.) If at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in any cask or package of British spirits warehoused, the Commissioners or the Commissioners of Customs may require immediate payment of duty on the quantity of spirits originally warehoused in the cask or package.

(2.) If the person in whose name the spirits are warehoused refuses, on written demand by an officer, or an officer of Customs, to pay the duty, he shall forfeit double the amount thereof.

(3.) No spirits warehoused in his name shall be transferred or removed until the duty or forfeiture is paid.

Mode of calculating quantity of

78. The quantity of spirits contained in any vat, bottle, vessel, cask, or package warehoused may be calculated by weight, measure,

spirits warehoused.

or gauge, as the Commissioners or the Commissioners of Customs may direct.

Payment of duty on delivery of spirits from Customs warehouse.

79. Where British spirits are delivered from a Customs warehouse for home consumption, and in all cases where duty is payable on such spirits in such warehouse, the duty payable shall be collected according to the laws and regulations for like spirits in an Excise warehouse by the officers of Customs under the direction of the Commissioners of Customs and paid into the Bank of England to the account of the Receiver General of Inland Revenue, and dealt with as other duties of Excise.

Application of warehousing provisions to foreign spirits in an Excise warehouse.

80. Where foreign spirits are delivered from an Excise warehouse for home consumption, the duty payable thereon shall be collected by an officer under the direction of the Commissioners according to the laws and regulations for like spirits in a Customs warehouse, and paid into the Bank of England to the account of the Commissioners of Customs, and dealt with as other duties of Customs.

Removal from warehouse for exportation.

81. (1.) The proprietor of spirits in a distiller's or Excise warehouse may, on giving notice and the prescribed bond, remove the spirits for exportation without payment of duty.

(2.) The notice must be delivered to the officer in charge of the warehouse not less than twenty-four hours before the time when the proprietor intends to ship the spirits, and must specify the mark, number, and capacity of each cask or package intended to be shipped, the number of gallons and strength of the spirits contained in each such cask or package, the time and place of the intended shipment, and the name or description and destination of the ship.

(3.) The officer may place any prescribed mark on each cask or package intended for exportation.

(4.) The bond given by the proprietor must, subject to the prescribed regulations, be conditioned that the spirits specified in the notice given from time to time shall be conveyed to the quay where the ship is lying, shall be put on board the ship, and shall (the danger of the seas or enemies excepted) be exported to and landed at the port specified in the notice without alteration or change, and shall not be landed at any other place.

(5.) The spirits must be sent to the quay where the ship is lying, and delivered with the permit to the custody of the authorized officer of Customs there, and must remain in his custody until shipped.

(6.) On shipment the officer of Customs shall certify on the back of the permit the date of the shipment, the name of the ship, and the quantity of spirits, computed at proof, shipped, and shall send the permit to the collector of the collection from which the spirits were sent.

Removal from warehouse for ship's stores.

82. Spirits warehoused may, on the prescribed bond being given, subject to the prescribed regulations and subject to the conditions, regulations, and restrictions required by any Act in force for the time being, be delivered out without payment of duty for ship's stores.

Removal from warehouse for methylation.

83. Spirits warehoused may, on the prescribed bond being given, subject to the prescribed regulations, be delivered out, without payment of duty, for methylation.

Offences with respect to warehousing.

84. If a distiller, or proprietor of spirits, or proprietor or occupier of an Excise warehouse, by himself, or by any person in his employ or with his connivance, commits any of the following offences; (that is to say,)

(*a*) Opens any of the locks or doors of a warehouse, or makes or obtains access into an Excise warehouse, except in the presence of an officer acting in his duty as such; or

(*b*) After the approval of a warehouse, makes any alteration therein or addition thereto without the previous consent of the Commissioners; or

(*c*) Warehouses spirits in, or removes spirits from, a warehouse otherwise than is provided by this Act; or

(*d*) By any contrivance or device privately removes or conceals any spirits either before or after they are warehoused,

he shall incur a fine of two hundred pounds; and all spirits warehoused, removed, or concealed in contravention of this section shall be forfeited.

Application of Customs Acts to British spirits in a Customs warehouse.

85. All the powers, provisions, regulations, and penalties contained in or imposed by any Act relating to the Customs as to the warehousing, custody, and delivery out of warehouse of goods liable to a duty of Customs, and as to any deficiencies therein or allowances thereon, shall, where applicable, be observed, applied, enforced, and put into execution with reference to British spirits warehoused in a Customs warehouse, so far as the same are not superseded by and are consistent with the provisions of this Act.

Rectifiers.

Application to rectifiers of certain provisions relating to distillers.

86. The rules contained in the fourth, sixth, seventh, eighth, ninth, and tenth parts of the First Schedule, with the corresponding penalties, and the provisions of this Act with respect to the following matters:—

(*a*.) Alterations of vessels, utensils, and pipes;

(*b*.) Powers of Commissioners to allow use of additional or substituted utensils and fittings;

(*c*.) Penalty for interference with and attempt to defeat gauging;

(*d*.) Penalties for frauds and offences in relation to vessels and utensils;

(*e*.) Making entry;

(*f*) Unlawful hours for distilling;

shall apply to every rectifier as if he were a distiller.

Entry must be made by a rectifier before he begins to receive, rectify, or compound any spirits.

Rectifier's premises not to be within a quarter of a mile of a distillery.

87. (1.) No person may make entry of or use for rectifying or compounding spirits, or for receiving or keeping spirits as a rectifier, any premises within a quarter of a mile of any premises entered or used for brewing or making wort or wash, or for distilling spirits, or for receiving or keeping spirits by a distiller.

(2.) If any person contravenes this section he shall incur a fine of five hundred pounds for every week during which the premises are so entered or used.

Rectifier's premises not to be connected

88. (1.) A rectifier keeping a still may not carry on upon his premises the business of a brewer of beer or a maker of sweets,

with the premises of a brewer, &c.

vinegar, cider, or perry, or a refiner of sugar, or a dealer in or retailer of wine.

(2.) No person may carry on the business of a rectifier keeping a still upon premises communicating otherwise than by an open public street or carriage road with any premises used by a brewer of beer or a maker of sweets, vinegar, cider, or perry, or a refiner of sugar, or a dealer in or retailer of spirits or a dealer in or retailer of wine.

(3.) If any person contravenes any of the foregoing provisions of this section he shall incur a fine of two hundred pounds.

(4.) The Commissioners may refuse to grant a licence for rectifying or compounding spirits on any premises in which from their situation with respect to a distillery they think it inexpedient to allow such business to be carried on.

Restrictions on business of rectifier.

89. (1.) A rectifier keeping a still must not have in his possession any wort, wash, fermented liquor, or materials capable of being distilled into low wines or spirits.

(2.) No rectifier whatever may—

(*a.*) Distil or extract low wines or spirits from any material except spirits; or

(*b.*) Have in his possession any spirits for which he has not received and delivered to the proper officer a permit or certificate; or

(*c.*) Have in his possession any foreign spirits, except for the purpose of being rectified or compounded by him as spirits of wine or as British compounds.

(3.) If a rectifier contravenes this section, he shall for each offence, in addition to any other penalty, incur a fine of five hundred pounds, or, at the election of the Commissioners, of twenty shillings for every gallon of wort, wash, fermented liquor, or other materials or of the low wines or spirits in respect of which the offence is committed.

(4.) If a rectifier is convicted more than once of an offence against this section, his licence shall become void, and he shall, during three years from the date of the conviction, be incapable of holding a licence as a rectifier.

Receipt of spirits by rectifier.

90. (1.) A rectifier must, on receipt of any spirits, give notice thereof to the proper officer, and deliver to him the permit or certificate received with the spirits.

(2.) Unless the officer neglects to attend within one hour after receiving the notice, the rectifier must not, until the officer has taken account of the spirits so received, break bulk or draw off any part of the spirits or add water or anything thereto, or in any respect alter the same, or tap, open, alter, or change any cask or package containing any such spirits.

(3.) If a rectifier contravenes this section he shall incur a fine of two hundred pounds and forfeit the spirits in respect of which the offence is committed.

Scheduled rules with respect to rectifiers.

91. (1.) With respect to the business of a rectifier the rules in the Third Schedule must be observed.

(2.) For any contravention of the rules in the first part of the Third Schedule the rectifier shall incur a fine of two hundred pounds.

(3.) For any contravention of the rules in the second part of the Third Schedule the rectifier shall incur a fine of one hundred pounds.

(4.) For any contravention of the rule in the fourth part of the Third Schedule the rectifier shall incur a fine of fifty pounds, and the spirits in respect of which the offence is committed shall be forfeited.

Penalty for mixing wine or wash with spirits.

92. An officer may take a sample of the contents of a still of a rectifier at any time before it has begun to work, or after it has ceased working, and if there is found in the still any wine or wash put into or mixed with low wines, feints, or spirits, the rectifier shall, in addition to any other penalty, incur a fine of five hundred pounds.

Quality and quantity of spirits allowed to be removed from stock of rectifier.

93. (1.) A rectifier must not send out any spirits except British compounds or spirits of wine, and must not send out any British compounds or spirits of wine in less quantity than two gallons.

(2.) If a rectifier contravenes this section, he shall, for each offence, incur a fine of fifty pounds; and all spirits sent out in contravention of this section, together with all horses, cattle, carriages, and boats made use of in conveying the same, shall be forfeited.

Account of stock, and penalty for excess or deficiency.

94. (1.) An officer shall from time to time take an account in the prescribed manner of the quantity and strength of the spirits in the stock of a rectifier, making allowance for the spirits for which certificates have been granted since the last account.

(2.) If a still is at work when the account is taken, all spirits produced from the charge of the still must be kept apart from the remainder of the stock until the account has been completed.

(3.) If, on balancing the stock, any excess appears, a quantity of spirits, computed at proof, equal thereto shall be forfeited, and the rectifier shall incur a fine of twenty shillings for every gallon of such excess.

(4.) If, on balancing the stock, there is any deficiency not duly accounted for by spirits sent out with certificate, and exceeding five per centum on the balance struck when the account was last taken, together with the quantity since lawfully received, the rectifier shall incur a fine of twenty shillings for every gallon of such deficiency.

Power for rectifier to warehouse on drawback.

95. (1.) A rectifier may, subject to the provisions of this Act, and the prescribed regulations, warehouse in an Excise or Customs warehouse, for exportation or for ship's stores, or for home consumption, British compounds rectified or compounded by him from spirits on which duty has been paid, and not being British liqueurs or tinctures or medicinal spirits.

(2.) He may so warehouse for exportation or for ship's stores, but not for home consumption, British liqueurs, tinctures, or medicinal spirits compounded by him from spirits on which duty has been paid.

(3.) He may so warehouse, either for exportation or for ship's stores, but not for home consumption, spirits of wine rectified by him from spirits on which duty has been paid.

(4.) British compounds warehoused for home consumption must be of a strength not exceeding eleven degrees over proof.

(5.) British compounds and spirits of wine must be warehoused in casks either full or on ullage of one gallon or two gallons. All casks warehoused in any one year from the same premises must be numbered consecutively. The capacity of each cask must be not less than nine gallons, and there must be legibly cut, branded, or painted with oil colours on each end thereof—

(*a.*) The name and place of business of the rectifier:

(*b.*) The number of the cask and the year in which it is warehoused:

(*c.*) The capacity of the cask in gallons, and, if the capacity is less than eighty gallons, the quarter or quarters of a gallon of capacity above the number of entire gallons:

(*d.*) The number of gallons, strength, and denomination of the spirits contained in the cask.

(6.) The rectifier must, before warehousing spirits, deliver to the officer in charge of the warehouse or the authorized officer of Customs a warehousing entry specifying—

(*a.*) The particulars of the spirits, as set forth in the certificate:

(*b.*) The name of the rectifier:

(*c.*) The place whence the spirits are sent:

(*d.*) In the case of British liqueurs, or tinctures, or medicinal spirits, the number of gallons at proof of the spirits from which the contents of each cask were compounded.

(7.) The strength of all spirits warehoused on drawback (except British liqueurs, or tinctures, or medicinal spirits) shall be deemed to be that ascertained by Sykes's hydrometer.

(8.) Where a cask contains British liqueurs, or tinctures, or medicinal spirits, the officer shall take a sample from the cask; and the sample shall be examined, under the direction of the Commissioners, or the Commissioners of Customs, by distillation or otherwise, and the strength as ascertained by the examination, less five degrees, shall, for the purposes of this Act, be deemed the true strength of the contents.

(9.) When the officer has examined the spirits, he shall deliver to the rectifier a receipt specifying—

(*a.*) The marks, numbers, and capacity of each cask warehoused; and

(*b.*) The number of gallons computed at proof, description, and strength of the spirits in each cask; and

(*c.*) The total number of gallons computed at proof received with the certificate.

(10.) The officer shall forthwith send to the collector of the collection in which the rectifier's premises are situate a certificate setting forth the name of the rectifier, the situation of his premises, and the other particulars required to be inserted in the receipt.

(11.) The collector shall, on receiving three days written notice of the time when payment is required, and on production of the receipt, pay to the rectifier, or to any person authorized by him, a drawback of the duties on the spirits warehoused.

(12.) Spirits warehoused for home consumption under this section may be delivered out for home consumption under the same rules and regulations and on payment of the same duty as spirits warehoused by a distiller.

(13.) Spirits warehoused for exportation or ship's stores under this section must not be delivered out otherwise than directly from the warehouse to the ship in which they are to be exported or used as stores.

Dealers and Retailers.

Application to dealers and retailers of certain provisions relating to distillers.

96. The first, second, and sixth rules contained in the seventh part of the First Schedule and the rules contained in the eighth part thereof, with the corresponding penalties, and the provisions of this Act with respect to the following matters—

(*a.*) Penalty for interference with or attempt to defeat gauging, and

(*b.*) Penalties for frauds and offences in relation to vessels and utensils,

shall apply to every dealer and retailer as if he were a distiller.

Dealers and retailers to make entry.

97. Every dealer and retailer must, in accordance with the prescribed regulations, make entry in writing, signed by him, of every building, room, place, fixed cask, vessel, and utensil intended to be used by him for keeping spirits, distinguishing each place or thing by a separate letter or number.

Marking casks.

98. (1.) There must be legibly cut, branded, or painted with oil colour on some conspicuous part of every fixed cask or other vessel used by a dealer or retailer for holding spirits in stock, and on the outside of both the ends of every moveable cask used by him for keeping or delivering spirits, the number of gallons which the cask or vessel is capable of containing.

(2.) Every cask or vessel which does not bear the capacity thereof so cut, branded, or painted shall be forfeited with the contents, and the dealer or retailer shall incur a fine of fifty pounds.

Marking strength of certain spirits.

99. (1.) Where the strength of any spirits forming part of the stock of a dealer or retailer cannot be ascertained by Sykes's hydrometer, the dealer or retailer must, on being so required by an officer, cause the quantity and strength of the spirits to be legibly marked on the outside of the cask or vessel containing them.

(2.) Every cask or vessel which a dealer or retailer neglects or refuses, on being so required, to mark, or fails to keep so marked, or which is found to be untruly marked, shall be forfeited with the contents, and the dealer or retailer shall, for each offence, incur a fine of fifty pounds

(3.) But a cask or vessel shall not be deemed to be untruly marked within the meaning of this section if the strength denoted by the mark corresponds with that expressed in the permit or certificate with which the spirits were received into stock, and no alteration has since been made in the spirits.

Restriction on grant of dealer's licence to distiller.

100. (1.) A distiller shall not be licensed to carry on the business of a dealer upon any premises within two miles from his distillery unless those premises are first approved by the Commissioners.

(2.) If a distiller carries on the business of a dealer on any approved premises within two miles from his distillery, no spirits shall be removed from such premises unless accompanied by a permit, and if any spirits are removed without a permit he shall incur the same fine and forfeiture as if the removal had been from his spirit store.

Situation of dealer's and retailer's premises.

101. (1.) A dealer or retailer must not carry on his business upon any premises communicating otherwise than by an open public street or carriage road with any premises entered or used by a distiller, or a rectifier keeping a still.

(2.) A retailer must not be concerned or interested in the business of a distiller, or of a rectifier keeping a still, carried on upon any premises within two miles from the premises on which he is licensed to carry on the business of a retailer.

(3.) If a dealer or retailer contravenes this section he shall for each offence incur a fine of two hundred pounds.

Restrictions on sale by dealers and retailers.

102. (1.) A dealer must not, unless he has an additional licence authorizing him so to do, or is also licensed as a retailer, sell, send out, or deliver spirits in any less quantity than two gallons of the same denomination at a time for the same person.

(2.) A retailer must not, unless he is also licensed as a dealer, sell, send out, or deliver spirits to a rectifier, dealer, or retailer, or buy or receive spirits from another retailer, not being also licensed as a dealer.

(3.) A dealer or retailer must not receive, send out, or have in his possession any British spirits of any strength exceeding that at which a distiller may send out spirits of the like denomination.

(4.) If a dealer or retailer contravenes this section he shall for each offence incur a fine of fifty pounds, and in case of the spirits being of unlawful strength they shall be forfeited.

Penalty for excess in stock of dealer or retailer.

103. (1.) An officer may at any time take an account of the quantity of spirits in the stock or possession of a dealer or retailer.

(2.) If the quantity of spirits computed at proof found on taking the account exceeds the quantity which ought according to the stock book of the dealer or retailer to be in his possession, the excess shall be forfeited and the dealer or retailer shall incur a fine of twenty shillings for every gallon of the excess.

Meaning of sale by retail.

104. The sale of spirits in any quantity less than two gallons or less than one dozen reputed quart bottles shall be deemed sale by retail.

Permits, Certificates, and Stock Books.

Spirits required to be accompanied by permit or certificate.

105. (1.) No spirits may be sent out or delivered from a distiller's store unless accompanied by a permit.

(2.) No spirits may be removed from a distiller's or Excise warehouse unless accompanied by a permit.

(3.) No spirits may be removed from a Customs warehouse (the same not being under bond on removal from one such warehouse to another such warehouse) unless accompanied by a Customs certificate from an authorized officer of Customs.

(4.) No spirits may be sent out or delivered from the stock of a rectifier unless accompanied by a certificate.

(5.) No spirits may be sent out or delivered from the stock of a dealer unless accompanied by a certificate, except spirits not exceeding in quantity one gallon at a time sold by him under an additional licence or a licence to retail to a person not being a dealer or retailer.

(6.) No spirits exceeding in quantity one gallon of the same denomination at a time for the same person may be sent out or

delivered from the stock of a retailer unless accompanied by a certificate.

(7.) Except as in this section is provided, no spirits exceeding the quantity of one gallon of the same denomination at a time for the same person may be sent out, delivered, or removed from any one place to any other place unless accompanied by a permit.

(8.) All spirits found to have been sent out, delivered, or removed, or in course of being sent out, delivered, or removed in contravention of this section, together with all horses, cattle, carriages, and boats made use of in conveying the same, shall be forfeited, and every person in whose possession the same are found shall incur a fine of one hundred pounds, or at the election of the Commissioners or the Commissioners of Customs a fine equal to treble the value of the spirits.

(9.) If any question arises as to the accuracy of the description of spirits in a permit or certificate, the proof that the spirits correspond to the description shall lie on the owner or claimant of the spirits, who shall prove the same by the oaths of two credible witnesses, being skilful and experienced persons competent to decide by examination thereof.

Mode of obtaining permit.

106. (1.) A permit shall be granted by the proper officer upon a request note signed by a distiller or other person requiring a permit and delivered to the officer.

(2.) The request note must contain the particulars specified in that behalf in the Fourth Schedule.

(3.) The permit must contain all the particulars specified in the request note, and shall be in force for such limited time only as may be mentioned in the permit.

(4.) A permit shall not be granted to a distiller for any less quantity of spirits than nine gallons contained in one cask, or if the spirits are bottled, for any quantity less than five dozen imperial or reputed quart bottles or ten dozen imperial or reputed pint bottles.

(5.) A permit shall not be granted for the removal of spirits from the stock of a distiller (except for spirits to be warehoused) unless the receipt for the duty on the spirits to be removed be produced with the request note.

(6.) The officer must indorse on the receipt the quantity of spirits for which the permit is granted and the date of the permit.

Penalties for removal of spirits without permit and fraudulent use of permit.

107. (1.) If any person—

(*a.*) sends out, delivers, removes, or receives any spirits required to be accompanied by a permit without a permit; or

(*b.*) sends out, delivers, removes, or receives any spirits in quantity greater than, or differing in quality, denomination, or strength from that expressed in the permit accompanying the same; or

(*c.*) having obtained a permit, does not send out therewith the spirits therein described or return the permit to the proper officer within the time by law required; or

(*d.*) requests, obtains, or uses any permit, or causes or suffers any permit to be requested, obtained, or used for any purpose other than that of accompanying the removal and delivery of spirits therein described; or

(*e.*) produces, or causes or suffers to be produced to any person any permit as having been received with spirits other than those therein described; or

(*f.*) in any manner uses, or causes or suffers to be used, any permit so that any account of spirits kept or checked by an officer may be frustrated or evaded;

he shall, in addition to any other penalty or forfeiture, incur a fine of five hundred pounds.

(2.) Every permit used for any purpose other than that of accompanying the removal and delivery of the spirits for which it is granted and as therein expressed, shall be deemed to be a false permit, and any unlawful use thereof shall, in addition to any other penalty or forfeiture, subject the person using it to all penalties and forfeitures imposed by law upon any person for using a false permit.

(3.) If a distiller, rectifier, dealer, or retailer is convicted of an offence against this section he shall forfeit his licence, and no new licence shall be granted to him for the remainder of the year for which such forfeited licence would have been in force.

Certificate book.

108. (1.) Every rectifier, dealer, and retailer must, by written request, obtain from the proper officer a certificate book containing forms of certificates and counterfoils, for which he must give a receipt.

(2.) Before sending out or delivering any spirits required to be accompanied by a certificate, he must enter in one of these certificates, and in its counterfoil, the particulars specified in that behalf in the Fourth Schedule, and must sign the certificate.

(3.) He must deliver the certificate with the spirits to the person to whom the spirits are entered in the certificate.

(4.) He must use the certificates in the order in which they are numbered in the certificate book.

(5.) He must keep the certificate book in his premises, open to inspection by any officer, and must allow any officer to make entry therein, or take any extract therefrom.

(6.) He must return the certificate book when it is exhausted, or on request, to the proper officer, who shall give a receipt for it.

Penalties in case of removal of spirits without certificate.

109. (1.) If a rectifier, dealer, or retailer sends out, delivers, or receives any spirits required to be accompanied by a certificate without a certificate or accompanied by an inaccurate certificate, he shall for each offence incur a fine of one hundred pounds, and all spirits sent out, delivered, or received in contravention of this section shall be forfeited.

(2.) A penalty shall not be incurred under this section by reason only of the spirits being in strength not more than one per centum above or two per centum below the strength expressed in the certificate.

Fraudulent use of certificate.

110. (1.) If a rectifier, dealer, or retailer uses or suffers to be used any certificate taken from his certificate book, except for the removal of spirits from his own stock, or delivers or parts with any form of certificate without filling it up, as required by this Act, he shall for each offence incur a fine of five hundred pounds.

(2.) If any person uses a certificate or form of certificate, whether filled up or not, so that the account of spirits kept or checked by an officer, or any examination of spirits by an officer, is or may be

frustrated or evaded, he shall for each offence incur a fine of five hundred pounds.

(3.) If a rectifier, dealer, or retailer is convicted of an offence under this section, he shall forfeit his licence, and no new licence shall be granted to him for the remainder of the year for which such forfeited licence would have been in force.

Cancelling and delivery of permits and certificates.

111. (1.) Every rectifier, dealer, and retailer must on receiving spirits accompanied by a permit or certificate, immediately cancel the permit or certificate in the prescribed manner, and must deliver the cancelled permit or certificate to the officer who first inspects his premises after the receipt thereof.

(2.) If any person contravenes this section he shall incur a fine of fifty pounds.

(3.) But no penalty shall be incurred for the failure to deliver a permit or certificate if it is proved that the failure is caused by the permit or certificate having been lost or destroyed more than three months after the date thereof.

Stock book.

112. (1.) Every rectifier, dealer, and retailer must provide himself with and keep a stock book according to a pattern to be obtained on application to the proper officer, and must, on receiving any spirits, and also on sending out or delivering any spirits required to be accompanied by a certificate, enter in his stock book the particulars specified in that behalf in the Fourth Schedule.

(2.) He must make these entries at such times as an officer directs, or in the absence of any such direction before the expiration of the day on which the spirits are received, sent out, or delivered.

(3.) He must keep the stock book in his premises, open to inspection by any officer, and must allow any officer to make any entry therein or take any extract therefrom.

(4.) He must keep it open to such inspection for not less than twelve months after it is filled up.

Offences with respect to certificate books and stock books.

113. If a rectifier, dealer, or retailer—

(*a.*) fails to obtain, provide, keep, produce, or return a certificate book or a stock book as by this Act required, or to make therein respectively the entries by this Act required; or

(*b.*) hinders or obstructs any officer in examining a certificate book or a stock book, or in making any entry therein or extract therefrom; or

(*c.*) cancels, alters, obliterates, or destroys any part of a certificate book or a stock book or any entry therein; or

(*d.*) makes a false entry in a certificate book or a stock book; or

(*e.*) separates any certificate, or form of certificate, from its counterfoil without properly filling up the certificate and counterfoil, or except on the occasion of sending out or delivering spirits therewith;

he shall for each offence incur a fine of one hundred pounds.

Miscellaneous.

Rules for ascertaining quantity of spirits by weighing.

114. For the purpose of ascertaining by weighing the quantity of spirits in a cask, Table B. in the Second Schedule shall be used, and the quantity ascertained thereby in accordance with the rates prefixed thereto shall be deemed to be the true quantity.

Remission of duty for spirits lost or destroyed.

115. In the event of the loss or destruction by fire or other unavoidable accident of any wash or spirits in a distillery, or of any spirits when deposited in a distiller's or Excise warehouse, or whilst being received into or delivered from a spirit store or such warehouse, or whilst being removed under bond on shipboard, or whilst being shipped or landed, the Commissioners shall, on proof to their satisfaction of the loss or destruction, remit the duty payable or paid in respect of the wash or spirits so lost or destroyed.

PART II.

METHYLATED SPIRITS.

Part I. not to apply to methylated spirits.

116. Part I. of this Act shall not apply to methylated spirits.

Exemption of methylated spirits from duty.

117. (1.) Methylated spirits shall, subject to the provisions of this Act, be exempt from duty.

(2.) If a rectifier methylates duty-paid spirits he shall be allowed a drawback at the rate of the duty chargeable on British spirits of the like strength.

Persons authorized to methylate.

118. (1.) The following persons, and no others, are authorized to methylate:

(*a.*) Distillers, if so authorized by the Commissioners.

(*b.*) Rectifiers, if so authorized by the Commissioners.

(*c.*) Persons licensed to methylate.

(2.) Such persons are called in this Act authorized methylators.

Persons authorized to supply methylated spirits.

119. The following persons, and no others, are authorized to supply methylated spirits:

(*a.*) Authorized methylators.

(*b.*) Persons licensed to retail methylated spirits, in this Act called retailers of methylated spirits.

Authority to use methylated spirits.

120. The Commissioners may, if they think fit, authorize any person to receive methylated spirits from an authorized methylator for use in any art or manufacture carried on by him. The authority shall not be granted until the applicant has given the prescribed security that he will use the methylated spirit in the art or manufacture and for no other purpose, and that he will observe the provisions of this Act and the prescribed regulations.

Persons to whom methylated spirits may be supplied by authorized methylator.

121. An authorized methylator must not supply methylated spirits to any person except—

(*a.*) a retailer of methylated spirits, or

(*b.*) a person authorized to receive methylated spirits, or

(*c.*) if the methylator is a distiller, a rectifier authorized to methylate, or a person licensed to methylate.

Place of methylation.

122. (1.) Spirits may be methylated in the following places—

(*a.*) A building or room approved by the Commissioners and entered for the purpose by the methylator.

(*b.*) A warehouse provided for the purpose by the Commissioners.

(*c.*) An Excise warehouse, with the permission of the Commissioners.

(2.) The Commissioners may charge for warehousing and labour at the rate of one penny per gallon per month for all spirits methylated or stored in a warehouse provided by them.

Materials for and mode of methylation.

123. (1.) The following and no other spirits may be used for methylation :—

(*a.*) Plain spirits of strength not less than fifty per centum above proof, and unsweetened foreign spirits of like strength.

(*b.*) Rum of strength not less than twenty per centum above proof.

(2.) The quantity of spirits used for methylation at any one time shall not be less than—

(*a.*) In the case of British spirits, four hundred and fifty gallons;

(*b.*) In the case of foreign spirits in an Excise warehouse, the contents of the cask in which the spirits are imported.

(3.) The substance mixed with spirits for the purpose of methylation must be wood naphtha, or methylic alcohol in the proportion of not less than one ninth of the bulk of the spirits, or some other substance approved for the purpose by the Commissioners; and may, if the Commissioners think fit, be provided by them at the expense of the methylator.

(4.) The substance must, before the mixing thereof, be examined and approved by an officer appointed in that behalf.

(5.) Foreign spirits may not be used for methylation until the difference between the duty of Customs chargeable thereon and the duty of Excise chargeable on British spirits has been paid.

(6.) With respect to the removal of spirits and substances for methylation and the time and mode of methylation the prescribed regulations must be observed, and the prescribed security must be given.

Supply and receipt of methylated spirits.

124. (1.) An authorized methylator must not supply methylated spirits except in vessels containing not less than five gallons.

(2.) Each vessel must be distinctly labelled with the words "methylated spirits" and must be accompanied by a permit or such document in the nature of a permit as the Commissioners may prescribe.

(3.) The sale, delivery, and removal of methylated spirits from the premises of an authorized methylator must be in accordance with the prescribed regulations, and subject to the prescribed security.

(4.) Every person authorized to receive methylated spirits must, on ordering the same, correctly fill up the prescribed form of requisition and counterfoil with the prescribed particulars, and send with the requisition a certificate signed by the proper officer that the applicant is a person so authorized, and must keep the counterfoil and produce it on request to any officer.

Stock account.

125. (1.) The proper officer shall keep a stock account of all spirits computed at proof methylated or received by an authorized methylator.

(2.) If the quantity of methylated spirits in the possession of an authorized methylator exceeds by more than one per centum the quantity which ought by the stock account to be in his possession he shall forfeit the whole excess.

(3.) If the quantity of methylated spirits in the possession of an authorized methylator is less by more than two per centum than the quantity which ought by the stock account to be in his pos-

session, he shall pay on the whole deficiency the duty payable on British spirits.

Rules to be observed by retailers of methylated spirits.

126. (1.) A retailer of methylated spirits—

(*a.*) must make entry with the Commissioners of each room or place where he intends to keep and sell the spirits; and

(*b.*) must not keep or sell the spirits in any place which is not so entered; and

(*c.*) must not receive or have in his possession at any one time a greater quantity of methylated spirits than fifty gallons; and

(*d.*) must not receive methylated spirits except from an authorized methylator or a retailer of methylated spirits; and

(*e.*) must not receive methylated spirits from a retailer of methylated spirits in a quantity exceeding one gallon at a time; and

(*f.*) must not sell to or for the use of any one person more than one gallon of methylated spirits at a time; and

(*g.*) must, on request, at all reasonable times produce his stock of methylated spirits for examination by an officer; and

(*h.*) must keep an account, in the prescribed form, of his stock of methylated spirits and of the sale thereof.

If a retailer of methylated spirits contravenes this section he shall for each offence incur a fine of fifty pounds and the spirits with respect to which the offence is committed shall be forfeited.

Powers of entry, inspection, and sampling.

127. (1.) An officer may in the daytime enter and inspect the premises of an authorized methylator or a retailer of methylated spirits, or any premises of a person authorized to receive methylated spirits, and inspect, examine, and take samples of any methylated spirits therein, paying a reasonable price for each sample.

(2.) If any person refuses to allow an officer to exercise any of these powers, he shall for each offence incur a fine of fifty pounds.

Unlawful supply of methylated spirits.

128. (1.) If any person supplies, removes, or receives methylated spirits in contravention of this Act he shall for each offence incur a fine of fifty pounds, and the spirits with respect to which the offence is committed shall be forfeited.

(2.) If an authorized methylator supplies any methylated spirits to any person after having received notice from the proper officer that the person to whom the spirits are supplied is not authorized to receive them, he shall pay on the spirits so supplied the duty payable on British spirits.

Unlawful possession of methylated spirits.

129. If any person—

(*a.*) being an authorized methylator, has in his possession any methylated spirits in any place where he is not authorized to keep them; or

(*b.*) not being an authorized methylator, has in his possession any methylated spirits not obtained from a person authorized to supply them,

he shall incur a fine of one hundred pounds, and the spirits with respect to which the offence is committed shall be forfeited.

Preparation, sale, or use of methylated spirits as or for

130. (1.) If any person—

(*a.*) prepares or attempts to prepare any methylated spirits for use as or for a beverage or as a mixture with a beverage; or

(*b.*) sells any methylated spirits, whether so prepared or not, as or for a beverage, or mixed with a beverage; or a beverage or medicine.

(*c.*) uses any methylated spirits or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage, or internally as a medicine; or

(*d.*) sells or has in his possession any such article in the preparation of which methylated spirits or any derivative thereof has been used,

he shall for each offence incur a fine of one hundred pounds, and the spirits with respect to which the offence is committed shall be forfeited.

(2.) Nothing in this section shall apply to the use of methylated spirits, or any derivative thereof, in the preparation of sulphuric ether or chloroform, for use as a medicine, or in any art or manufacture, or prevent the sale or possession of any sulphuric ether or chloroform for such use.

Offences with respect to methylated spirits mixed with gum resin.

131. Where methylated spirits have been mixed with gum resin for forming any article, if any person separates the gum resin from the spirits, or alters the article in any way except by adding gum resin, or by adding a substance for the sole purpose of colouring, he shall for each offence incur a fine of two hundred pounds, and forfeit the spirits and article with respect to which the offence is committed.

Power to revoke licence, &c.

132. The Commissioners may suspend or revoke any licence to methylate, authority, or approval granted under this part of this Act.

PART III.

SUPPLEMENTAL.

Purified Methylic Alcohol.

Purified methylic alcohol to be deemed low wines.

133. (1.) Any liquid containing methylic alcohol so purified or otherwise prepared by filtration or any other process as to be free wholly or partially from any flavour or odour which would otherwise pertain to it shall be deemed to be low wines, and to have been so prepared for the purpose of distilling spirits therefrom, and shall be chargeable with duty and otherwise subject to the regulations to which spirits are subject under Part I. of this Act.

(2.) Provided that the Commissioners may, if they think fit, dispense with or modify those regulations with respect to any such preparation.

Sykes's Hydrometer.

Strength of spirits to be ascertained by Sykes's hydrometer.

134. All spirits shall be deemed to be of the strength denoted by Sykes's hydrometer as ascertained by any officer or any officer of Customs in accordance with the table lodged with the Commissioners, and entitled a table of the strength of spirits denoted by Sykes's hydrometer.

Scales, Weights, Measures, Locks, and Fastenings.

Excise traders to provide scales, weights, and measures.

135. (1.) Every Excise trader must provide sufficient and just scales and weights, and a set of standard measures for the purpose of weighing, measuring, and taking an account of the spirits, goods, and commodities in his warehouse, stock, or possession, and of any

casks or vessels used for the purpose of containing any such spirits, goods, or commodities.

(2.) The weights and measures must be of the prescribed denominations.

(3.) The Excise trader must maintain and keep the scales, weights, and measures in such proper and convenient place in his distillery, warehouse, or other premises as the proper officer approves, and so that the same shall be at all times ready for the use of officers.

(4.) The Excise trader must permit any officer to use the scales, weights, and measures for the purpose aforesaid, and must, with his servants and workmen, whenever required by any officer, weigh or measure, and assist him in weighing or measuring, as he requires, and in taking account of any such spirits, goods, or commodities as aforesaid.

(5.) For any refusal or neglect on the part of an Excise trader to comply with any of the foregoing provisions of this section he shall incur a fine of one hundred pounds.

(6.) If any Excise trader provides or uses or permits to be used any false, unjust, or insufficient scales or weight or measure, or practises any device or contrivance by which any officer may be prevented from, or hindered or deceived in taking the just and true quantity, weight, or measure of any spirits, goods, or commodities, or of any casks or vessels, he shall incur a fine of two hundred pounds, and any such scales, weights, and measures shall be forfeited.

Locks and fastenings.

136. (1.) Where any warehouse, room, place, vessel, utensil, or fitting belonging to any Excise trader is by this Act directed to be secured or locked, the Excise trader must to the satisfaction of the proper officer, provide, affix, repair, and renew all fastenings requisite for the purpose of enabling officers to affix locks thereto, or otherwise to secure the same.

(2.) If the Excise trader fails so to do the proper officer may provide, affix, repair, or renew the fastenings, and the expense thereof shall be paid on demand by the Excise trader.

(3.) If the Excise trader fails on demand to pay the expense he shall incur a fine of one hundred pounds.

(4.) All requisite locks or keys shall be provided by the Commissioners, at the expense of the revenue.

(5.) If any Excise trader, or his servant or workman, wilfully destroys or damages any such fastening, or any lock or key belonging thereto, or any lock label, or opens or removes any lock, fastening, or lock label, or improperly obtains access into any warehouse, room, place, vessel, utensil, or fitting, or has any fastening, vessel, utensil, or fitting so constructed that the security intended to be obtained by any lock or fastening may be defeated, the Excise trader shall incur a fine of five hundred pounds.

Powers of Officers.

Power of entry and examination by officers.

137. (1.) An officer may, at any time, either by day or by night, enter any part of the premises of, or house or place whatsoever belonging to or made use of by, a distiller or rectifier, and search for, examine, gauge, and take an account of any still or other vessel

or utensil therein, and also any spirits or materials for the manufacture of spirits therein.

(2.) If an officer, after having demanded admission into the premises of a distiller or rectifier and declared his name and business at any entrance or window thereof, is not immediately admitted, the officer, and any person acting in his aid, may at any time, either by day or by night (but at night only in presence of an officer of the peace), break open any door or window of the premises, or break through any wall thereof, for the purpose of obtaining admission, and the distiller or rectifier shall incur a fine of two hundred pounds.

Supply of ladders and lights.

138. Every distiller or rectifier must, on demand by an officer, made on the premises, either by day or by night, and for the purpose of enabling him to search for, examine, gauge, or take an account of any vessel, utensil, spirits, or materials therein, provide ladders of sufficient length and strength, and place them firmly and conveniently, and supply sufficient lights and aid.

If a distiller or rectifier contravenes this section, he shall for each offence incur a fine of one hundred pounds.

Power to search for pipes, &c.

139. Any officer, or person acting in his aid, may, either by day or by night, for the purpose of searching for any pipe, cock, conveyance, or utensil, break up the ground in or adjoining or near the premises of a distiller or rectifier, or any wall or partition of his premises or any other place, and may, on finding any pipe or conveyance leading to or from the premises, break up or break any ground, house, wall, or other place through or into which the pipe or conveyance leads, and may break up or cut away any such pipe or conveyance, and turn any such cock, and examine whether any such pipe or conveyance conveys or conceals any spirits or any liquor used in the manufacture of spirits, so as to prevent a true account thereof from being taken.

If any damage is done in the search and such search is unsuccessful the damage shall be made good.

Power to enter and search for illicit stills and spirits.

140. (1.) If any officer or any officer of Customs makes oath that there is good cause to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any house or place, and states the grounds of suspicion, any justice may, if he thinks fit, issue a warrant authorizing the officer and any person whom he calls to his assistance to search the house or place; and a like warrant may be issued by any two of the Commissioners in case the house or place is situate within the limits of the chief office of Inland Revenue.

(2.) Any person so authorized may, either by day or by night, but at night only in the presence of an officer of the peace, break open and forcibly enter any such house or place, and seize any still, vessel, utensil, spirits, or materials for the manufacture of spirits found therein, and either detain the same or remove them to a place of safe custody.

(3.) Every still, vessel, or utensil, and all spirits and materials so seized shall be absolutely forfeited, and the owner of any such still, vessel, or utensil, or the person in whose custody the same is found, shall, for every place in which the same is found, and also for every such still, vessel, or utensil incur a fine of two hundred pounds.

(4.) If any damage is done by such forcible entry, and the search is unsuccessful, the damage shall be made good.

(5.) An officer may seize any such still, vessel, utensil, spirits, or materials without a warrant.

Power to enter premises of dealer or retailer and examine and take samples.

141. An officer may at any time enter the premises of a dealer or retailer and inspect and examine the spirits in his stock or possession, and take samples of any such spirits, paying for any sample so taken the usual price thereof.

Distillers, &c. to assist in taking account.

142. Every distiller, rectifier, dealer, and retailer must, when required by an officer, assist him by a sufficient number of servants in taking account of his stock, and shall for any neglect or refusal so to assist incur a fine of fifty pounds.

Power to require water to be drawn off from worm tub.

143. (1.) An officer may require a distiller at any time when his still is not at work, to cause the water in any worm tub in his distillery to be drawn off, and the tub and worm to be cleansed.

(2.) In such case the water must be kept out of the worm tub for two hours, or until the officer has finished his examination of it, whichever first happens.

(3.) If a distiller fails to comply with any requirement under this section he shall incur a fine of two hundred pounds, and the officer may draw off the water or any portion of it, and keep it drawn off as long as he thinks necessary.

General Offences.

Unlawful removal of malt, wort, or wash.

144. (1.) If any person removes any wort, wash, low wines, feints, or spirits from the premises of a distiller, contrary to the provisions of this Act, or knowingly buys or receives any wort, wash, low wines, feints, or spirits so removed from the premises of a distiller, he shall incur a fine of one hundred pounds.

(2.) In default of payment of the fine on summary conviction the offender shall be imprisoned with or without hard labour. The term of imprisonment in Scotland or Ireland shall be not less than two months nor more than six months.

(3.) All such wort, wash, low wines, feints, or spirits so removed shall be forfeited.

(4.) Any officer may arrest any person found committing an offence against this section.

Arrest of and penalties on persons unlawfully removing spirits.

145. (1.) Any officer or any officer of Customs, and any officer of the peace having a commission from the Commissioners, may stop and detain any person found carrying or removing any spirits, and may examine the spirits and require the production of a permit or certificate authorising the removal thereof.

(2.) If a permit or certificate is produced agreeing with the spirits in all respects the officer may endorse thereon the time and place of his examination thereof.

(3.) If any person is found carrying or removing any spirits exceeding the quantity of one gallon of the same denomination for the same person and does not, on request by any such officer, forthwith produce a permit or certificate authorizing the removal of the spirits, he shall incur a fine of one hundred pounds, and the spirits shall be forfeited.

(4.) The sum to which the fine may be mitigated in Scotland or Ireland shall not be less than ten pounds.

(5.) In default of payment of the fine on summary conviction the offender shall be imprisoned with or without hard labour. The term of imprisonment in Scotland or Ireland shall be not less than one month nor more than six months.

(6.) Any officer may arrest any person found committing an offence against this section.

Unlawful hawking and sale of spirits.

146. (1.) If any person hawks, sells, or exposes to sale any spirits otherwise than in premises for which he is licensed to sell spirits he shall incur a fine of one hundred pounds, and the spirits shall be forfeited.

(2.) The sum to which the fine may be mitigated in Scotland shall not be less than twenty-five pounds, or, in Ireland, shall not be less than six pounds.

(3.) In default of payment of the fine on summary conviction the offender shall be imprisoned with or without hard labour. The term of imprisonment in Scotland or Ireland shall be not less than two months nor more than three months.

(4.) Any person may arrest a person found committing an offence against this section.

Sale of spirits for unlawful purposes.

147. If any person knowingly sells or delivers, or causes to be sold or delivered, any spirits to the end that they may be unlawfully retailed or consumed or carried into consumption, he shall, in addition to any other penalty, incur a fine of one hundred pounds.

Unlawful purchase of spirits.

148. If any person receives, buys, or procures any spirits from a person not having authority to sell or deliver the same, he shall incur a fine of one hundred pounds.

Penalty for possession of spirits on which duty has not been paid.

149. If any person knowingly buys or receives, or has in his possession any spirits after they have been removed from the place where they ought to have been charged with duty and before the duty payable thereon has been charged and paid or secured to be paid or the spirits have been condemned as forfeited, he shall forfeit the spirits and incur a fine equal to treble the value of the spirits.

Forcibly opposing execution of Act.

150. A person shall incur a fine of five hundred pounds if he commits any of the following offences:

(*a.*) Assaults an officer acting under this Act, or any person acting in his aid.

(*b.*) Assaults any person who has discovered or given, or is about to discover or give information or evidence against, or has seized, or is bringing to justice, any offender against this Act.

(*c.*) Assaults any person who has seized or is about to seize or examine any goods as forfeited under this Act.

(*d.*) Forcibly opposes the execution of any of the powers given.

(*e.*) Being armed with an offensive weapon, or in a violent manner, rescues any offender arrested or goods seized under this Act, or prevents the arrest of any such offender or seizure of any such goods, or offers or threatens to oppose the execution of any of the powers given by this Act.

Misconduct of and collusion with officers.

151. Every person shall incur a fine of five hundred pounds who, in or with reference to any matter under the laws of excise relating to the duties on spirits,

(*a.*) Not being authorised so to do, gives or promises to give, directly or indirectly, any reward to an officer or a person employed by the Commissioners, in respect of the performance or non-performance by any such officer or person of his duty or employment; or

(*b.*) Agrees with or proposes to any such officer or person to do or permit to be done anything in contravention or evasion of this Act, or of his duty; or

(*c.*) Being an officer or a person employed by the Commissioners—

(i) demands or receives, except from or through the Commissioners, any reward in respect of the performance or non-performance of his duty or employment, or

(ii) by any wilful act, neglect, or default does, or permits, or agrees to do or permit anything in contravention or evasion of this Act or of his duty.

If any such officer or person is convicted of either of these offences he shall be thereafter disqualified from serving Her Majesty in any office or employment.

Obstruction of officers.

152. If any person by himself or by any person in his employment obstructs, hinders, or molests an officer or an officer of Customs in the execution of his duty, or any person acting in the aid of any such officer, he shall incur a fine of two hundred pounds, and if the offender is a distiller the Commissioners may, upon his conviction, suspend or revoke his licence.

Neglect of duty by officer of the peace.

153. If any officer of the peace wilfully refuses or neglects to aid in the execution of this Act he shall, on summary conviction, incur a fine of twenty pounds.

Provisions as to forfeiture.

154. (1.) Where any spirits or goods are forfeited under this Act they may be seized by an officer or an officer of Customs.

(2.) Where any spirits or materials for making spirits are forfeited under this Act, all casks or other utensils containing the same shall also be forfeited.

(3.) Where any spirits are forfeited by an Excise trader, the Commissioners may, if they think fit, take from his stock, instead of the spirits forfeited, the same quantity of any other spirits.

Informers.

Discharge and reward of informers

155. (1.) On the commission of any offence against this Act, the offender who, before any information is lodged against him in respect of the offence, first discovers and informs against any other offender, shall, on the conviction of the person against whom the information is given, be discharged and acquitted from all penalties or disqualification to which at the time of giving the information he may be liable by reason of the offence committed by him.

(2.) When, on the conviction of any person for an offence against this Act, the pecuniary penalty imposed for the offence is not paid and cannot be levied, or the person incurring the penalty is sent to prison in default of payment, the Commissioners may cause such reward as they think fit, not exceeding in each case fifty pounds, to be paid in such shares and proportions as they think fit to the persons who appear to the Commissioners to be entitled thereto as informers.

Procedure.

Recovery of fines.

156. Any fine for any offence against this Act may be sued for and recovered, and any goods, chattels, or commodities forfeited under this Act may be returned for condemnation and condemned in the manner provided by law for the recovery of fines or penalties and for the condemnation of goods forfeited under any Act or Acts for the time being in force relating to the revenue of Excise or Customs.

Forms and Schedules.

Forms of notices, and documents.

157. (1.) The several entries, notices, declarations, books, accounts, and returns under this Act shall be in the prescribed form.

(2.) But in any proceeding for an offence against this Act against an Excise trader any notice given or declaration made by him or on his behalf shall be valid as against him, notwithstanding any imperfection or defect in the form thereof, or in the giving, making, or service thereof.

Application of previous Acts to permits, &c. under this Act.

158. All permits, certificates, forms of requisition, and other documents under this Act shall, subject to the provisions of this Act, be granted, obtained, and used, under and in accordance with the provisions of any Acts of Parliament regulating the granting and using of permits and certificates, and the provisions of those Acts with respect to permits, certificates, and other similar documents granted, obtained, or used thereunder, shall apply to permits, certificates, and other similar documents granted, obtained, or used under this Act, and to the persons granting, obtaining, or using them.

Regulations to be prescribed.

159. The Commissioners and the Commissioners of Customs respectively shall prescribe such regulations as they may from time to time think necessary for carrying into execution the provisions of this Act.

Effect of Schedules.

160. The Schedules shall be construed and have effect as part of this Act.

Construction of Acts, &c. referring to repealed enactments.

161. Where any enactment or document refers to any Act or enactment repealed by this Act, it shall be construed as referring to this Act, or to the corresponding enactment of this Act.

Savings and Repeal.

Saving with respect to premises entered on 5th April 1825.

162. (1.) The sections of this Act which prohibit the use of a distillery within a quarter of a mile from the premises of a rectifier and the use of rectifier's premises within a quarter of a mile of a distillery shall not apply to any premises which on the fifth day of April one thousand eight hundred and twenty-five were entered and used by a distiller or rectifier if those premises have been so entered and used continuously since, and so long as they continue to be so entered and used, provided that there is not between the premises of the distiller and those of the rectifier any communication by which wort, wash, or spirits may be removed from the one to the other except an open public street or carriage road.

(2.) Nothing in this Act shall prevent the use by a distiller or rectifier, under and in accordance with a special licence granted by the Commissioners of the Treasury, of any premises which on the fifth day of April one thousand eight hundred and twenty-five

were entered and used by a distiller or rectifier, and which have continued to be so entered and used up to the commencement of this Act until the expiration or revocation of such licence.

Saving for articles in use before 28th August 1860.

163. Nothing in this Act shall prevent the Commissioners from permitting any distiller or rectifier formerly working under any Act in force before the twenty-eighth day of August one thousand eight hundred and sixty, and having worked continually since, to keep or use such of the vessels or casks then fixed or used on his premises as are, in the judgment of the Commissioners, secure and adapted to the purposes for which they are required under this Act.

Repeal of Acts in Schedule.

164. The enactments specified in the Fifth Schedule are hereby repealed, from and after the commencement of this Act, to the extent specified in the third column of that Schedule.

Provided that all existing bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same force and effect as if they had been given under or in pursuance of this Act, and this repeal shall not affect—

(*a.*) anything done or suffered before the commencement of this Act under any enactment repealed by this Act; nor

(*b.*) any right or privilege acquired, or duty or liability imposed or incurred under any enactment so repealed; nor

(*c.*) any fine, forfeiture, or other punishment incurred or to be incurred in respect of any offence committed before the commencement of this Act against any enactment so repealed; nor

(*d.*) the institution or prosecution to its termination of any legal proceeding or other remedy for ascertaining any such liability, or enforcing, or recovering any such fine, forfeiture, or punishment as aforesaid.

SCHEDULES.

FIRST SCHEDULE.

RULES AS TO VESSELS AND UTENSILS.

FIRST PART.

VESSELS TO BE ERECTED BEFORE MAKING ENTRY BY A DISTILLER.

The following vessels must be erected after the distiller's licence has been obtained, and before entry of a still is made, and must thereafter be kept during the continuance of the distiller's licence :—

a. If the still is of such kind that the produce of the wash on the first distillation is spirits and feints,—

1 wash charger.
1 feints receiver.
1 spirit receiver.

b. If the still is of such kind that the produce of the wash on the first distillation is low wines, then, in addition,—

1 low wines receiver.
1 low wines and feints charger.

SECOND PART.

MAXIMUM NUMBER OF VESSELS IN DISTILLERY.

There must not be kept in any distillery any vessel of the description herein-after mentioned in excess of the number herein-after specified in that behalf.

1 wash charger.
1 spirit receiver.
2 feints receivers.
2 low wines receivers.
2 low wines and feint chargers.
In connexion with each charger, one intermediate still charger.

But a distiller may keep two spirit receivers, if he affixes to each of them, to the satisfaction of the Commissioners, an apparatus for preventing the supply cock and the discharge cock being both open at the same time, and for registering the number of times each cock has been opened.

THIRD PART.

CONSTRUCTION AND CONNEXION OF VESSELS IN DISTILLERY.

Fermenting Back.

1. There must be fixed in every fermenting back, to the satisfaction of the proper officer, a discharge cock or plug and plug-hole, through which the wash in the back may be conveyed by a main pipe or open trough into the jack back or wash charger.

2. This pipe or trough must be so placed and fixed that all wash or liquor put therein be forthwith discharged into the jack back or wash charger, and not elsewhere.

3. There may be placed in a fermenting back a close metal pipe for conveying through the back hot or cold air or water to promote or retard the fermentation of the wort or wash, but this pipe must not open into the back.

4. Except as aforesaid, and except the pipe for conveying wort into the fermenting back from the coolers, and a sewer cock or plug for carrying off the water wherewith the back is cleansed, there must not be any pipe or conveyance entering into or passing out of the back.

Wash Charger.

5. The wash charger must be of capacity not less than half that of the largest fermenting back.

6. It must be connected with the fermenting backs by one close metal pipe, with one end fixed into the pump placed in the jack back, or if a jack back is not used, into the pipe or trough communicating with the fermenting backs, and the other end into the wash charger.

7. It must be connected with the wash stills by one close metal pipe, with a branch to each still, or to the intermediate still chargers.

8. It may be connected with the feints receiver by means of a close pump or metal pipe.

9. There must be a cock on each of these connecting pipes.

Low Wines Receiver.

10. A low wines receiver must be connected with the safe at the end of the worm of the wash still by one close metal pipe, attached to and leading directly from the safe in such manner that all low wines running from the safe into the pipe shall immediately be discharged into the receiver, and must have fixed in it a pump or discharge cock for the conveyance of low wines into the low wines and feints charger.

Feints Receiver.

11. A feints receiver must be connected with the safe at the end of the worm of the still by one close metal pipe attached to and leading directly from the safe, in such manner that all feints running from the safe into the pipe shall immediately be dis-

charged into the receiver, and must have fixed in it a pump or discharge cock for the conveyance of feints into the low wines and feints charger, or wash charger, or intermediate still charger.

Low Wines and Feints Charger.

12. A low wines and feints charger must be connected with the still by a close metal pipe with a cock thereon, one end of the pipe being fixed into the bottom of the charger, and the other attached to the pump or to the still, and the charger must be connected with the low wines receiver and feints receiver by close metal pipes, whereof one end must be fixed into the charger, and the other end attached to the pump or discharge cock fixed in each receiver.

Spirit Receiver.

13. A spirit receiver must be connected with the safe at the end of the worm of the still by one close metal pipe attached to and leading directly from the safe in such manner that all spirits running from the safe into the pipe shall immediately be discharged into the receiver.

14. There must be fixed in it either a pump or a proper discharge cock for drawing off the spirits from it, and conveying the same through one close metal pipe into the entered cask or vat in the spirit store.

Spent Lees Receiver.

15. A spent lees receiver must be connected with the low wines still by one close metal pipe with a cock thereon fixed into the receiver, and attached to and leading directly from the discharge cock of the still. In the bottom of the receiver there must be a discharge hole with a secure internal plug. At not more than one-third of its depth from the top there must be an opening covered and secured by a metal plate perforated with holes of not more than four-tenths of an inch in diameter.

Intermediate Still Charger.

16. An intermediate still charger must have one fixed pipe with a cock thereon leading from the wash charger or low wines and feints charger, one fixed discharge pipe with a cock thereon leading to the still, and may have one pipe with a cock thereon leading from the feints receiver, and one pipe leading from the water cistern.

Store Casks or Vats.

17. Every store cask or vat must be a close covered vessel, and must be secured with fastenings to the satisfaction of the proper officer.

General.

18. Every wash charger, low wines receiver, feints receiver, low wines and feints charger, spirit receiver, spent lees receiver, and intermediate still charger, must be a close covered vessel, and, except as above specified, must not have any opening, or communication with any other vessel or utensil.

FOURTH PART.

CONSTRUCTION AND FITTINGS OF STILL.

1. In every still there must be an opening to enable an officer to take gauges and samples. This opening must be not less than two inches in diameter, and must be so contrived that the officer may take samples from the still with a phial drawn perpendicularly through it.

2. Proper fastenings must be provided for locking and securing this opening, and for securing the head of the still, the furnace door thereof, and any cock or valve on any pipe conveying steam into or about the still.

3. A still and its worm may have an air valve or conductor approved by the Commissioners.

4. The end of the worm must be enclosed and secured in a safe in the prescribed manner.

5. There must be fixed to every still a discharge cock not more than than three feet distant from the body of the still, and firmly attached to the still by a close metal pipe. This discharge cock must be so placed as to be easily accessible to the officer.

6. If there is not a spent lees receiver, the discharge cock on a low wines still must be kept securely locked by the officer, except when opened by him on reasonable notice given by the distiller. Such notice must not be given more than once in six hours.

7. Except as permitted or required by this Act, there must be no pipe leading directly or indirectly to or from a still, and no opening into or out of a still or the worm of a still.

FIFTH PART.

SPIRIT RECEIVERS.

1. Every spirit receiver must be made, placed, and fixed to the satisfaction of the Commissioners.

2. It must be of a depth sufficient to admit of the gauge of spirits being taken of the depth of fifteen inches at least at the dipping hole.

3. It must be so filled with spirits that at the time of gauging it for the purpose of charging duty the depth of spirits is not less than fifteen inches.

4. But where a spirit receiver was in use in a distillery before the 10th of October 1853, the Commissioners may allow its use, though the spirits distilled are insufficient to fill it to the depth of fifteen inches, and that where the depth of spirits in a spirit receiver is less than fifteen inches the charge of spirits therein shall be made according to the gauge indicated by the next tenth of an inch above the actual depth, and in respect of this excess in gauge the distiller shall be allowed a deduction of one half of a gallon in every hundred gallons charged.

5. Every distiller must, if so required by the Commissioners, erect and apply, at his own expense, any apparatus or machine which the Commissioners think proper for preventing the supply cock and the discharge cock of the spirit receiver being both open at the same time, and for registering the number of times each cock has been opened.

SIXTH PART.

PIPES, COCKS, AND VALVES.

1. Every pipe used by the distiller must, unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.

2. The pipes must be painted and kept painted as follows :—

If for the conveyance of—

Wort or wash	red.
Low wines or feints	blue.
Spirits	black.
Water	white.

3. Every cock and valve kept or used by the distiller must be constructed in the prescribed or approved manner.

SEVENTH PART.

DIPPING HOLES.

1. At or near the top of every entered cask or vat for storing or keeping spirits on the premises of a distiller, there must a dipping hole at which an officer may conveniently take his dip or gauge of the contents of the vessel.

2. A metal plate must be fixed at the dipping hole to secure it from being worn or altered.

3. Every charger and receiver must have a sufficient cover with a dipping hole cut in it of the prescribed form and size.

4. If the Commissioners so direct, there must be two or more dipping holes in the cover of any spirit receiver or store cask or vat used in a distillery, at such places in the cover as they direct.

5. Each dipping hole in a spirit receiver, low wines or feints receiver or charger, store cask, or vat, must be secured and kept secured to the satisfaction of the officer.

6. No alteration must be made in the dipping hole or level of any vessel or utensil.

EIGHTH PART.

PROVISION AND SITUATION OF ARTICLES REQUIRED OR ALLOWED.

1. Every distiller must, at his own expense, and to the satisfaction of the Commissioners, provide, place, affix, and maintain each utensil and fitting allowed or required by this Act.

2. Every distiller must, to the satisfaction of the Commissioners, place and keep each vessel and utensil on his premises in a convenient situation, and so as to be easy of access to the officer.

NINTH PART.

CASKS.

Every distiller must legibly cut, brand, or paint with oil colour on the outside of both the ends of every moveable cask used in his premises for keeping or delivering spirits, and keep so cut, branded, or painted, his name, the name of the place where his stock is kept, and the number of gallons which the cask is capable of containing, and, if that number is less than eighty, the quarter or quarters of a gallon of capacity above the number of entire gallons.

TENTH PART.

MARKING UTENSILS AND ROOMS.

1. Every distiller must cause to be legibly painted with oil colour, and must keep so painted, on some conspicuous part of every vessel or utensil intended to be used by him in his business, and of the outside of the door of every room and place wherein any part of his business is to be carried on or any spirits are to be kept, the name of the vessel, utensil, room, or place, according to the purpose for which it is intended.

2. Where more than one vessel, utensil, room, or place is used for the same purpose all such vessels, utensils, rooms, or places must be marked by progressive numbers.

ELEVENTH PART.

COURSE OF WASH, LOW WINES, FEINTS, AND SPIRITS.

1. All wash must be fermented in the fermenting backs, and thence conveyed directly into the wash charger, and thence into the still for distillation.

2. All low wines, feints, and spirits running from the worm of the still must run thence directly into the safe at the end of the worm.

3. All low wines must be conveyed directly from the safe into the low wines receiver, and thence directly into the low wines and feints charger, and thence directly into the low wines still for re-distillation.

4. All spirits must be conveyed directly from the safe into the feints receiver or spirit receiver.

5. All spirits conveyed into the feints receiver must be conveyed thence directly into the low wines and feints charger or wash charger or intermediate still charger, and thence directly into the still for re-distillation.

6. No spirits conveyed into the spirit receiver may be re-distilled or may be removed therefrom except into the distiller's spirit store.

7. All spirits distilled in the distillery must, after the officer has taken an account of their quantity and strength, be forthwith conveyed through a close metal pipe from the spirit receiver into the store cask or vat in the spirit store.

8. Except after notice to, or in the presence of, an officer, access may not be had to the end of the worm of any still, or to any low wines, feints, or spirits, from the time of the extraction or distillation thereof in the still until they are taken account of by the officer in the proper receiver, or to any spirits in a store cask or vat.

SECOND SCHEDULE

TABLE A.

TABLE to be used in determining the original SPECIFIC GRAVITY of WORT or WASH.

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
·1	·3	4·1	15·5	8·1	34·3	12·1	54·9
·2	·6	4·2	16·0	8·2	34·8	12·2	55·4
·3	·9	4·3	16·4	8·3	35·4	12·3	55·9
·4	1·2	4·4	16·8	8·4	35·9	12·4	56·4
·5	1·5	4·5	17·3	8·5	36·5	12·5	56·9
·6	1·8	4·6	17·7	8·6	37·0	12·6	57·4
·7	2·1	4·7	18·2	8·7	37·5	12·7	57·9
·8	2·4	4·8	18·6	8·8	38·0	12·8	58·4
·9	2·7	4·9	19·1	8·9	38·6	12·9	58·9
1·0	3·0	5·0	19·5	9·0	39·1	13·0	59·4
1·1	3·3	5·1	19·9	9·1	39·7	13·1	60·0
1·2	3·7	5·2	20·4	9·2	40·2	13·2	60·5
1·3	4·1	5·3	20·9	9·3	40·7	13·3	61·1
1·4	4·4	5·4	21·3	9·4	41·2	13·4	61·6
1·5	4·8	5·5	21·8	9·5	41·7	13·5	62·2
1·6	5·1	5·6	22·2	9·6	42·2	13·6	62·7
1·7	5·5	5·7	22·7	9·7	42·7	13·7	63·3
1·8	5·9	5·8	23·1	9·8	43·2	13·8	63·8
1·9	6·2	5·9	23·6	9·9	43·7	13·9	64·3
2·0	6·6	6·0	24·1	10·0	44·2	14·0	64·8
2·1	7·0	6·1	24·6	10·1	44·7	14·1	65·4
2·2	7·4	6·2	25·0	10·2	45·1	14·2	65·9
2·3	7·8	6·3	25·5	10·3	45·6	14·3	66·5
2·4	8·2	6·4	26·0	10·4	46·0	14·4	67·1
2·5	8·6	6·5	26·4	10·5	46·5	14·5	67·6
2·6	9·0	6·6	26·9	10·6	47·0	14·6	68·2
2·7	9·4	6·7	27·4	10·7	47·5	14·7	68·7
2·8	9·8	6·8	27·8	10·8	48·0	14·8	69·3
2·9	10·2	6·9	28·3	10·9	48·5	14·9	69·9
3·0	10·7	7·0	28·8	11·0	49·0	15·0	70·5
3·1	11·1	7·1	29·2	11·1	49·6	15·1	71·1
3·2	11·5	7·2	29·7	11·2	50·1	15·2	71·7
3·3	12·0	7·3	30·2	11·3	50·6	15·3	72·3
3·4	12·4	7·4	30·7	11·4	51·2	15·4	72·9
3·5	12·9	7·5	31·2	11·5	51·7	15·5	73·5
3·6	13·3	7·6	31·7	11·6	52·2	15·6	74·1
3·7	13·8	7·7	32·2	11·7	52·7	15·7	74·7
3·8	14·2	7·8	32·7	11·8	53·3	15·8	75·3
3·9	14·7	7·9	33·2	11·9	53·8	15·9	75·9
4·0	15·1	8·0	33·7	12·0	54·3	16·0	76·5

TABLE B.

TABLE for determining the WEIGHT per GALLON of SPIRITS by SYKES'S HYDROMETER.

1. Spirits which on Sykes's hydrometer indicate a number in column A. must be taken to be of the weight per gallon in pounds and decimal parts of a pound of spirits indicated by the corresponding number in column B.

2. To ascertain the quantity of spirits in cask their net weight must be divided by the number which in column B indicates their weight per gallon, and the product will be the quantity of the spirits in gallons and decimal parts of a gallon.

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
0	8·154	8	8·289	16	8·426	24	8·565
2	8·157	2	8·292	2	8·429	2	8·568
4	8·161	4	8·296	4	8·433	4	8·572
6	8·164	6	8·299	6	8·436	6	8·575
8	8·168	8	8·303	8	8·440	8	8·579
1	8·171	9	8·306	17	8·443	25	8·582
2	8·174	2	8·309	2	8·446	2	8·586
4	8·178	4	8·313	4	8·450	4	8·589
6	8·181	6	8·316	6	8·453	6	8·593
8	8·185	8	8·320	8	8·457	8	8·596
2	8·188	10	8·323	18	8·460	26	8·600
2	8·191	2	8·326	2	8·464	2	8·603
4	8·195	4	8·330	4	8·467	4	8·607
6	8·198	6	8·333	6	8·471	6	8·610
8	8·202	8	8·337	8	8·474	8	8·614
3	8·205	11	8·340	19	8·478	27	8·617
2	8·208	2	8·343	2	8·481	2	8·620
4	8·212	4	8·347	4	8·485	4	8·624
6	8·215	6	8·350	6	8·488	6	8·628
8	8·219	8	8·354	8	8·492	8	8·631
4	8·222	12	8·357	20	8·495	28	8·635
2	8·225	2	8·361	2	8·498	2	8·639
4	8·229	4	8·364	4	8·502	4	8·642
6	8·232	6	8·368	6	8·505	6	8·646
8	8·236	8	8·371	8	8·509	8	8·649
5	8·239	13	8·375	21	8·512	29	8·653
2	8·242	2	8·378	2	8·516	2	8·656
4	8·245	4	8·382	4	8·519	4	8·660
6	8·249	6	8·385	6	8·523	6	8·663
8	8·252	8	8·389	8	8·526	8	8·667
6	8·255	14	8·392	22	8·530	30	8·670
2	8·258	2	8·395	2	8·533	2	8·674
4	8·262	4	8·399	4	8·537	4	8·677
6	8·265	6	8·402	6	8·540	6	8·681
8	8·269	8	8·406	8	8·544	8	8·684
7	8·272	15	8·409	23	8·547	31	8·688
2	8·275	2	8·412	2	8·551	2	8·692
4	8·279	4	8·416	4	8·554	4	8·695
6	8·282	6	8·419	6	8·558	6	8·699
8	8·286	8	8·423	8	8·561	8	8·702

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
32	8·706	43	8·903	54	9·106	65	9·313
2	8·709	2	8·907	2	9·110	2	9·317
4	8·713	4	8·911	4	9·114	4	9·321
6	8·716	6	8·914	6	9·117	6	9·324
8	8·720	8	8·918	8	9·121	8	9·328
33	8·723	44	8·922	55	9·125	66	9·332
2	8·727	2	8·926	2	9·129	2	9·336
4	8·730	4	8·929	4	9·132	4	9·340
6	8·734	6	8·933	6	9·136	6	9·344
8	8·737	8	8·936	8	9·139	8	9·348
34	8·741	45	8·940	56	9·143	67	9·352
2	8·745	2	8·944	2	9·147	2	9·356
4	8·748	4	8·947	4	9·151	4	9·360
6	8·752	6	8·951	6	9·154	6	9·363
8	8·755	8	8·954	8	9·158	8	9·367
35	8·759	46	8·958	57	9·162	68	9·371
2	8·763	2	8·962	2	9·166	2	9·375
4	8·766	4	8·965	4	9·170	4	9·379
6	8·770	6	8·969	6	9·173	6	9·382
8	8·773	8	8·972	8	9·177	8	9·386
36	8·777	47	8·976	58	9·181	69	9·390
2	8·781	2	8·980	2	9·185	2	9·394
4	8·784	4	8·984	4	9·189	4	9·398
6	8·788	6	8·987	6	9·192	6	9·401
8	8·791	8	8·991	8	9·196	8	9·405
37	8·795	48	8·995	59	9·200	70	9·409
2	8·799	2	8·999	2	9·204	2	9·413
4	8·802	4	9·002	4	9·207	4	9·417
6	8·806	6	9·006	6	9·211	6	9·420
8	8·809	8	9·009	8	9·214	8	9·424
38	8·813	49	9·013	60	9·218	71	9·428
2	8·817	2	9·017	2	9·222	2	9·432
4	8·820	4	9·021	4	9·226	4	9·436
6	8·824	6	9·024	6	9·229	6	9·440
8	8·827	8	9·028	8	9·233	8	9·444
39	8·831	50	9·032	61	9·237	72	9·448
2	8·835	2	9·036	2	9·241	2	9·452
4	8·838	4	9·039	4	9·245	4	9·456
6	8·842	6	9·043	6	9·248	6	9·459
8	8·845	8	9·046	8	9·252	8	9·463
40	8·849	51	9·050	62	9·256	73	9·467
2	8·853	2	9·054	2	9·260	2	9·471
4	8·856	4	9·058	4	9·264	4	9·475
6	8·860	6	9·061	6	9·267	6	9·479
8	8·863	8	9·065	8	9·271	8	9·483
41	8·867	52	9·069	63	9·275	74	9·487
2	8·871	2	9·073	2	9·279	2	9·491
4	8·874	4	9·076	4	9·283	4	9·495
6	8·878	6	9·080	6	9·286	6	9·498
8	8·881	8	9·083	8	9·290	8	9·502
42	8·885	53	9·087	64	9·294	75	9·506
2	8·889	2	9·091	2	9·298	2	9·510
4	8·892	4	9·095	4	9·302	4	9·514
6	8·896	6	9·098	6	9·305	6	9·517
8	8·899	8	9·102	8	9·309	8	9·521

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
76	9·525	82	9·643	88	9·761	94	9·880
2	9·529	2	9·647	2	9·765	2	9·884
4	9·533	4	9·651	4	9·769	4	9·888
6	9·537	6	9·655	6	9·773	6	9·892
8	9·541	8	9·659	8	9·777	8	9·896
77	9·545	83	9·663	89	9·781	95	9·900
2	9·549	2	9·667	2	9·785	2	9·904
4	9·553	4	9·671	4	9·789	4	9·908
6	9·557	6	9·674	6	9·792	6	9·913
8	9·561	8	9·678	8	9·796	8	9·917
78	9·565	84	9·682	90	9·800	96	9·921
2	9·569	2	9·686	2	9·804	2	9·925
4	9·573	4	9·690	4	9·808	4	9·929
6	9·576	6	9·694	6	9·812	6	9·934
8	9·580	8	9·698	8	9·816	8	9·938
79	9·584	85	9·702	91	9·820	97	9·942
2	9·588	2	9·706	2	9·824	2	9·946
4	9·592	4	9·710	4	9·828	4	9·950
6	9·596	6	9·714	6	9·832	6	9·955
8	9·600	8	9·718	8	9·836	8	9·959
80	9·604	86	9·722	92	9·840	98	9·963
2	9·608	2	9·726	2	9·844	2	9·967
4	9·612	4	9·730	4	9·848	4	9·972
6	9·615	6	9·733	6	9·852	6	9·976
8	9·619	8	9·737	8	9·856	8	9·981
81	9·623	87	9·741	93	9·860	99	9·985
2	9·627	2	9·745	2	9·864	2	9·989
4	9·631	4	9·749	4	9·868	4	9·994
6	9·635	6	9·753	6	9·872	6	9·998
8	9·639	8	9·757	8	9·876	8	10·003
						100	10·007

THIRD SCHEDULE.

RULES WITH RESPECT TO RECTIFIERS.

First Part.

1. A rectifier may not have any opening, fixed pipe, or conveyance leading to or from a still used by him, except one charging pipe leading to the still, and the discharge cock and the head of the still terminating in the worm.

2. A rectifier must permit the charge and discharge cock of every still used by him to be secured by the officer, and kept so secured whilst the still is at work.

Second Part.

1. The discharge cock of every still used by a rectifier must be so placed that the officer may have convenient access thereto, and for this purpose must be continued in a straight line from the body of the still, and must not project more than three feet therefrom.

2. A rectifier must, before beginning to draw off spirits from a still, charge the still with a quantity of liquor, in the proportion of not less than seven parts in ten of the whole quantity which the still, including the head, is capable of containing, and must keep the still so charged until he begins to draw off spirits therefrom.

3. Every still must be worked off within sixteen hours from the time of the officer's taking the gauge thereof.

4. A rectifier must, as soon as his still has been worked off, remove the head therefrom, unless it is permanently fixed to the body of the still, and the head so removed must not be replaced until the still is again charged and ready to be worked.

5. A rectifier must not allow his still to be worked until the officer has examined the quality of the spirits therein.

Third Part.

1. When a rectifier desires to have the furnace door or steam pipe of a still unlocked, he must give the officer not less than twelve hours' previous written notice, specifying the still, and the day and hour when he wishes to have the door or pipe unlocked.

2. The officer shall attend at the time so specified, or within one hour thereafter.

3. The officer must not open the door or pipe until the still has been fully charged, and until he has examined its contents and seen the head of the still put on and ready to be locked down.

4. The officer shall not be bound to remain for this purpose more than one hour at any one time, and if within one hour after his arrival the still is not charged, and its head ready to be locked down, another notice shall be requisite.

5. Whenever any vessel, utensil, cock, pipe, pump, or other article on the premises of a rectifier which is required by law to be locked and secured has to be opened for the purpose of any cleaning, repair, or improvement, the officer shall, on receiving a written request for that purpose, open the same, and keep it open whilst the work is in progress. He must close every such vessel or article every evening as soon as the work is finished for the day, but must attend to open it at six o'clock every morning until the work is completed.

Fourth Part.

Where the strength of any spirits forming part of the stock of a rectifier, by reason of their being compounded with other substances, cannot be ascertained by Sykes's hydrometer, he must, on request by an officer, cause the true quantity and strength of the spirits to be legibly marked on the outside of the cask or vessel containing the same, and to be kept so marked until the spirits are removed therefrom.

FOURTH SCHEDULE.

Particulars to be specified in Request Note for Permit.

Quantity and strength of spirits for which the permit is required.
Casks or other vessels in which the spirits are contained.
From whom and whence the spirits are to be sent.
To whom and whither the spirits are to be sent.
Mode of conveyance.

Particulars to be specified in Certificate.

Quantity, denomination, and strength of spirits sent out or delivered.
Number of casks or packages in which the spirits are contained.
Day and hour of sending out or delivery.
From whom and whence sent or delivered.
To whom and whither sent or delivered.
Mode of conveyance.

Particulars to be entered in Stock Book.

On Receipt :—

Quantity, denomination, strength and gallons computed at proof of spirits received.
Date of receipt.
From whom and whence received.

On sending out or delivery :—

Quantity, denomination, strength and gallons computed at proof of spirits sent or delivered.
Date of sending out or delivery.
To whom or whither sent or delivered.

FIFTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title of Act.	Extent of Repeal.
10 Will. 3. c. 4. -	An Act to prohibit the excessive distilling of spirits and low wines from corn, and against the exporting of beer and ale, and to prevent frauds on distillers.	Sections five and eight.
30 Geo. 3. c. 38. -	An Act for repealing the duties upon licences for retailing wine and sweets and upon licences for retailing distilled spirituous liquors, and for granting other duties in lieu thereof.	Section fifteen.
4 Geo. 4. c. 94. -	An Act to grant certain duties of Excise upon spirits distilled from corn or grain in Scotland and Ireland, and upon licences for stills for making such spirits; and to provide for the better collecting and securing such duties, and for the warehousing of such spirits without payment of duty.	
6 Geo. 4. c. 80. -	An Act to repeal the duties payable in respect of spirits distilled in England, and of licences for distilling, rectifying, or compounding such spirits, and for the sale of spirits, and to impose other duties in lieu thereof; and to provide other regulations for the collection of the said duties, and for the sale of spirits, and for the warehousing of such spirits without payment of duty, for exportation.	Section one hundred and forty-five.
18 & 19 Vict. c. 38. -	An Act to allow spirit of wine to be used duty free in the arts and manufactures of the United Kingdom.	The whole Act, except section three.
18 & 19 Vict. c. 94. -	An Act to impose increased rates of duty of Excise on spirits distilled in the United Kingdom, to allow malt, sugar, and molasses to be used duty free in the distilling of spirits, in lieu of allowances and drawbacks on such spirits, sugar, and molasses respectively; and to amend the laws relating to the duties of excise.	Section fourteen in part, namely, the words "and all malt "to be used in the "distillery shall be "ground by metal "rollers only."
23 & 24 Vict. c. 114. -	An Act to reduce into one Act and to amend the excise regulations relating to the distilling, rectifying, and dealing in spirits.	The whole Act.
24 & 25 Vict. c. 21. -	An Act for granting to Her Majesty certain duties of Excise and stamps.	Section two in part, namely, from "and "any licensed" to the end of the section.
24 & 25 Vict. c. 91. -	An Act to amend the laws relating to the Inland Revenue.	Sections three, four, six, and twenty.
27 & 28 Vict. c. 12. -	An Act to amend the laws relating to the warehousing of British spirits.	The whole Act, except section twelve.
28 & 29 Vict. c. 96. -	An Act to amend the laws relating to the Inland Revenue.	Sections twenty-three, twenty-seven, twenty-eight, and twenty-nine.
28 & 29 Vict. c. 98. -	An Act to allow British compounded spirits to be warehoused upon drawback.	The whole Act, except section twelve.
29 & 30 Vict. c. 64. -	An Act to amend the laws relating to the Inland Revenue.	Sections seven, eight, and nine.
30 & 31 Vict. c. 27. -	An Act to allow warehoused British spirits to be bottled for home consumption.	The whole Act.

Session and Chapter.	Title of Act.	Extent of Repeal.
31 & 32 Vict. c. 124. -	An Act to amend the laws relating to the Inland Revenue.	Sections three, four, and five.
32 & 33 Vict. c. 103. -	An Act to amend the law relating to the warehousing of wines and spirits in Customs and Excise warehouses, and for other purposes relating to Customs and Inland Revenue.	Sections two, six, eight, twelve, and thirteen, and the other sections in Part I. (except section seven), so far as they relate to spirits, and sections fourteen and sixteen.
34 & 35 Vict. c. 103. -	An Act to amend the law relating to the Customs and Inland Revenue.	Sections twenty-one, twenty-two, and twenty-three.
37 & 38 Vict. c. 16. -	An Act to grant certain duties of Customs and Inland Revenue, to repeal and alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Sections nineteen and twenty.
38 & 39 Vict. c. 23. -	An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Section ten.
39 & 40 Vict. c. 16. -	An Act to grant and alter certain duties of Customs and Inland Revenue, and to amend the laws relating to Customs and Inland Revenue.	Section three.
39 & 40 Vict. c. 35. -	An Act for consolidating the Duties of Customs.	Section three in part, namely, the words "or Inland Revenue," "or Excise," "respectively," and "or Inland Revenue respectively," Section four in part, namely, the words "or Inland Revenue" and "or Inland Revenue respectively."
40 & 41 Vict. c. 13. -	An Act to grant certain duties of Customs and Inland Revenue, and to amend the laws relating to Customs, Inland Revenue, and savings banks.	Section eleven.
41 & 42 Vict. c. 15. -	An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Section twenty-four.

CHAPTER 25.

An Act for further amending the Acts relating to the raising of Money by the Metropolitan Board of Works; and for other purposes relating thereto.

[26th August 1880.]

WHEREAS by the Metropolitan Board of Works (Loans) Act, 1875 (in this Act referred to as "the Act of 1875"), the raising of money by the Metropolitan Board of Works (in this Act referred 38 & 39 Vict. c. 65.

to as "the Board") for the purposes therein specified was regulated, and provision was made requiring that the borrowing powers granted to the Board by Parliament for the purposes therein named should for the future be limited both in time and amount:

42 & 43 Vict. c. 69. And whereas by the Metropolitan Board of Works (Money) Act, 1879 (in this Act referred to as "the Act of 1879"), the Board were empowered to raise certain sums of money for the purposes in the said Acts mentioned, and limits of time and amount within which the powers by the said Act granted might be exercised were fixed:

42 & 43 Vict. c. 69. And whereas the powers for the raising of money by the Act of 1879 conferred upon the Board have been partially exercised, but it is expedient that the Board should have power to raise certain further sums of money, specified in the First Schedule to this Act annexed, for the purposes, upon the terms, and subject to the

42 & 43 Vict. c. 69. limitations herein-after mentioned, and that the Act of 1879 should be amended:

And whereas it is expedient that the Board should be empowered to raise any of the moneys which they are by this Act authorised to raise, and which it may be convenient to raise for a temporary period, by the issue of bills, with the consent of the Treasury, for not less than three and not more than twelve months, to be repaid out of moneys raised by the creation of consolidated stock under this Act:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.
38 & 39 Vict. c. 65.
39 & 40 Vict. c. 55.
40 & 41 Vict. c. 52.
41 & 42 Vict. c. 37.
42 & 43 Vict. c. 69.

1. This Act may be cited as the Metropolitan Board of Works (Money) Act, 1880, and the Metropolitan Board of Works (Money) Acts, 1875 to 1879, and this Act may be cited together as the Metropolitan Board of Works (Money) Acts, 1875 to 1880.

Construction of Act.
32 & 33 Vict. c. 102.
33 & 34 Vict. c. 24.
34 & 35 Vict. c. 47.
38 & 39 Vict. c. 65.
39 & 40 Vict. c. 55.
40 & 41 Vict. c. 52.
41 & 42 Vict. c. 37.
42 & 43 Vict. c. 69.

2. This Act shall be read and have effect as one with the Metropolitan Board of Works (Loans) Acts, 1869 to 1871, and the Metropolitan Board of Works (Money) Acts, 1875 to 1879.

Interpretation.
20 & 21 Vict. c. cl., &c.
25 & 26 Vict. c. 93., &c.
32 & 33 Vict. c. 102.
32 & 33 Vict. c. 102.

3. The expression "Parks and Open Spaces Acts" in this Act shall mean the enactments specified in Part I. of the Second Schedule to this Act annexed.

The expression "Embankment Acts" in the Metropolitan Board of Works (Loans) Act, 1869, and in this Act shall mean the series of Acts specified in Part II. of the Second Schedule to this Act annexed, and the Metropolitan Board of Works (Loans) Act, 1869, shall be construed accordingly.

21 & 22 Vict. c. 104.
26 & 27 Vict. c. 68.
28 & 29 Vict. c. 19.
32 & 33 Vict. c. 102.

The expression "Main Drainage Acts" in this Act shall have the same meaning as is assigned to the same term in the Metropolitan Board of Works (Loans) Act, 1869.

Amendment of section 8 of 42 & 43 Vict. c. 69.
28 & 29 Vict. c. 90.

4. Section eight of the Act of 1879 shall be read and construed as if the aggregate amount which the Board was thereby authorised to expend for the purposes of the Fire Brigade Act, 1865, had been limited to a sum not exceeding thirty thousand pounds instead of twenty thousand pounds.

Power for Board to expend money

5. The Board may from time to time, up to the thirty-first day of December one thousand eight hundred and eighty, expend for

the purposes of the Parks and Open Spaces Acts such money as they think fit, not exceeding thirty thousand pounds, in addition to any moneys authorised to be expended on certain of the parks and open spaces under Acts passed previously to the passing of this Act.

for purposes of Parks and Open Spaces Acts up to 31st December 1880.

The Board in order to raise money for the purposes of this section may from time to time create consolidated stock.

Power to Board to expend moneys during year ending 31st December 1881 for purposes of 18 & 19 Vict. c. 120. s. 144. and 25 & 26 Vict. c. 102. s. 72., of Street Improvements Act, (35 & 36 Vict. c. clxiii.), of Parks and Open Spaces Acts, of Embankment Acts, improvement of Sun Street, of the obelisk on Victoria Embankment, and of the Toll Bridges Act,

6. The Board may from time to time, during the year ending the thirty-first day of December one thousand eight hundred and eighty-one, expend for the purposes herein-after mentioned such moneys as they may think fit, not exceeding the amounts limited in relation to such purposes respectively.

(*a.*) For the purposes mentioned in section one hundred and forty-four of the Metropolis Management Act, 1855, and section seventy-two of the Metropolis Management Amendment Act, 1862, one hundred thousand pounds;

(*b.*) For the purposes of the Metropolitan Street Improvements Act, 1872, forty-two thousand and twenty-eight pounds three shillings and fivepence, provided that the moneys hereby authorised to be expended for the said purposes, together with any moneys expended for the said purposes under the authority of the Metropolitan Board of Works (Money) Act, 1877, and of the Metropolitan Board of Works (Money) Act, 1878, and of the Act of 1879, shall not exceed sixty thousand pounds;

40 & 41 Vict. c. xcix. 40 & 41 Vict. c. 52. 41 & 42 Vict. c. 37. 42 & 43 Vict. c. 69.

(*c.*) For the purposes of the Parks and Open Spaces Acts twenty-five thousand pounds;

(*d.*) For the purposes of completing the works authorised by the Embankment Acts and for completing the Sun Street improvement under the Metropolitan Board of Works Various Powers Act, 1876, ten thousand pounds;

39 & 40 Vict. c. lxxix.

(*e.*) For the purposes of defraying the costs of tablets of inscription on the four sides of the base of the obelisk on the Victoria Embankment, of the alteration of the adjoining granite pedestals, and placing sphinxes thereon, and of other permanent work incurred and to be incurred in carrying out the general design in relation to the said obelisk, seven thousand pounds; provided that the moneys hereby authorised to be expended for the said purposes, together with any moneys expended for the said purposes under the Act of 1879, shall not exceed seven thousand pounds;

42 & 43 Vict. c. 69.

(*f.*) For the purposes of the Metropolis Toll Bridges Act, 1877, sixty-two thousand five hundred and fifty-one pounds two shillings and sixpence; provided that the moneys hereby authorised to be expended for the said purposes, together with any moneys expended for the said purposes under the authority of the Metropolis Toll Bridges Act, 1877, shall not exceed one million five hundred thousand pounds;

40 & 41 Vict. c. xcix. 40 & 41 Vict. c. xcix.

(*g.*) For the purpose of defraying the cost of certain special works for the maintenance and repair of certain of the bridges acquired by the Board under the Metropolis Toll Bridges Act, 1877, fifty thousand pounds; provided that the moneys hereby authorised to be expended for the said purposes shall be in addition to the moneys authorised

40 & 41 Vict. c. xcix.

10 & 41 Vict. c. xcix.

to be borrowed by section twenty-six of the Metropolis Toll Bridges Act, 1877, for the purposes of the said Act, and the said section shall be construed as though the amount thereby limited were increased by the said sum of fifty thousand pounds hereby authorised to be expended.

The Board in order to raise money for the several purposes mentioned in this section may from time to time create consolidated stock.

Power for Board to expend money for purposes of fire brigade.

28 & 29 Vict. c. 90.

7. The Board may from time to time, during the year ending the thirty-first day of December one thousand eight hundred and eighty-one, expend for the purposes of providing station houses, fire engines, fire escapes, and permanent plant for the purposes of the Fire Brigade Act, 1865, such money as they think fit, not exceeding thirty thousand pounds.

The Board in order to raise money for the purposes of this section may from time to time create consolidated stock.

The Board shall from time to time carry to the consolidated loans fund such sums as the Treasury approve, as being, in their opinion, sufficient to redeem within thirty years from the date of the creation of stock for purposes of this section an amount of consolidated stock equal to that so created.

Power to Board to expend money for purposes of street improvements under 40 & 41 Vict. c. ccxxxv. and 42 & 43 Vict. c. cxcviii.

8. The Board may from time to time, during the year ending the thirty-first day of December one thousand eight hundred and eighty-one, expend—

(*a.*) For the purposes of the Metropolitan Street Improvements Act, 1877, such money as they think fit, not exceeding one million five hundred thousand pounds, or such further sum as the Treasury may approve; provided that the moneys hereby authorized to be expended for the said purposes, together with any moneys expended for the said purposes under the authority of the Metropolitan Board of Works (Money) Act, 1877, and of the Metropolitan Board of Works (Money) Act, 1878, and of the Act of 1879, shall not exceed three million seven hundred and twelve thousand five hundred and seven pounds; and

40 & 41 Vict. c. 52. 41 & 42 Vict. c. 37. 42 & 43 Vict. c. 69.

42 & 43 Vict. c. cxcviii.

(*b.*) For the purposes of the Thames River (Prevention of Floods) Act, 1879, such money as they think fit, not exceeding one hundred thousand pounds, or such further sum as the Treasury may approve; provided that the moneys hereby authorised to be expended for the said last-mentioned purposes, together with any moneys expended for the said last-mentioned purposes under the Act of 1879, shall not (except with the sanction of the Treasury) exceed one hundred thousand pounds.

42 & 43 Vict. c. 69.

The Board in order to raise money for the several purposes mentioned in this section may from time to time create consolidated stock: Provided always, that the money to be raised and the consolidated stock to be created by the Board under this section shall be raised and created by them from time to time in such amounts and at such times only as the Board shall actually require, and as the Treasury shall approve, for the purpose of carrying into effect the provisions of the said Acts respectively in a proper and efficient manner.

Power for Board to expend money for purposes of schemes under 38 & 39 Vict. c. 36.

9. The Board may from time to time, during the year ending the thirty-first day of December one thousand eight hundred and eighty-one, expend for the purposes of schemes made by the Board under the authority of the Artizans and Labourers Dwellings Improvement Act, 1875, and confirmed by Provisional Order and Act of Parliament, such money as they think fit, not exceeding five hundred thousand pounds, or such further sum as the Treasury may approve.

The Board in order to raise money for purposes of this section may from time to time create consolidated stock, but there shall be repaid (as provided by the Artizans and Labourers Dwellings Improvement Act, 1875,) to the consolidated rate out of the local rate, as defined by the Artizans and Labourers Dwellings Improvement Act, 1875, all moneys required for payment of dividends on and the redemption of the consolidated stock created for the purposes of this section: Provided always, that the money to be raised and the consolidated stock to be created by the Board under this section shall be raised and created by them from time to time in such amounts and at such times only as the Board shall actually require, and as the Treasury shall approve, for the purpose of carrying such schemes into effect in a proper and efficient manner.

38 & 39 Vict. c. 36.

38 & 39 Vict. c. 36.

Special power to Board to expend money for purposes of main drainage and main sewers. 21 & 22 Vict. c. 104. 26 & 27 Vict. c. 68. 28 & 29 Vict. c. 19. 18 & 19 Vict. c. 120.

10. The Board may, up to the thirty-first day of December one thousand eight hundred and eighty-one, expend for the purpose of adding to, extending, enlarging, improving, and completing the works authorised by the Main Drainage Acts, and for rendering the same efficient in such manner as to them may seem proper, and for extending, enlarging, and improving the main sewers transferred to and vested in the Board under and by virtue of the Metropolis Management Act, 1855, and for making such other sewers and works, and such alterations and diversions of such existing main sewers, as may to them seem proper for the purpose of relieving, supplementing, and rendering such main sewers efficient, and for carrying into effect the several provisions in relation thereto mentioned in the said Act, such moneys as they may think fit, not exceeding three hundred thousand pounds, in addition to any moneys which they are authorised to expend under any Acts passed previously to the passing of this Act, and for such purposes the Board may from time to time create consolidated stock, and all the provisions of the Main Drainage Acts and the Metropolis Management Act, 1855, and the Acts altering or amending the same for the time being in force, relating to the execution of works authorised by the said Acts respectively, shall continue in force, and shall extend and apply respectively to the works executed by means of money raised in pursuance of this section, and all stock created under the authority of this section shall be deemed to be created for the purposes of the above-mentioned Acts respectively.

21 & 22 Vict. c. 104. 26 & 27 Vict. c. 68. 28 & 29 Vict. c. 19. 18 & 19 Vict. c. 120.

Power for Board to lend to vestry or district board. 18 & 19 Vict. c. 120.

11. Where a vestry or district board constituted under the Metropolis Management Act, 1855, desire, in pursuance of authority vested in them by Act of Parliament, to borrow money for the purpose of any work, or for the purpose of paying off any loan or debt, or for any other purpose, and it appears to the Board and to the Treasury expedient that the repayment of the money to be borrowed shall be spread over a series of years, then from time to

time during the year ending the thirty-first day of December one thousand eight hundred and eighty-one the Board may lend to the vestry or district board, and the vestry or district board may borrow from the Board, such money as the Board think fit, and as the vestry or district board are authorised and desire to borrow.

The aggregate amount lent by the Board under this section shall not exceed two hundred thousand pounds.

The Board in order to raise money for purposes of this section may from time to time create consolidated stock.

Money lent by the Board under this section shall, notwithstanding anything in any other Act, be repaid to them, with interest, within such time after the borrowing as the Board and the borrowers, with the approval of the Treasury, agree, not exceeding in case of a loan for purposes of improvements effected by the widening of streets or bridges, or for the purpose of purchase of land in fee simple, sixty years, and for any other purpose thirty years.

In case of a loan required to be for not exceeding thirty years the Board shall from time to time carry to the consolidated loans fund such sums as the Treasury approve as being in their opinion sufficient to redeem within the period for which the loan is made, not exceeding thirty years from the date of the creation of stock for purposes of this section, an amount of consolidated stock equal to that so created.

Power for Board to lend to board of guardians. 18 & 19 Vict. c. 120.

12. Where a board of guardians of a union or parish wholly or for the greater part in the metropolis as defined in the Metropolis Management Act, 1855, desire, in pursuance of authority vested in them, to borrow money for the purpose of any work, or for the purpose of paying off any loan or debt, or for any other purpose, and it appears to the Board and the Treasury expedient that the repayment of the money to be borrowed shall be spread over a series of years, then from time to time during the year ending the thirty-first day of December one thousand eight hundred and eighty-one the Board may lend to the board of guardians, and the board of guardians may borrow from the Board, such money as the Board think fit, and as the board of guardians are authorised and desire to borrow.

The aggregate amount lent by the Board under this section shall not exceed one hundred and fifty thousand pounds.

The Board in order to raise money for purposes of this section may from time to time create consolidated stock.

Money lent by the Board under this section shall, notwithstanding anything in any other Act, be repaid to them, with interest, within such time after the borrowing as the Board and the borrowers, with the approval of the Treasury, agree, not exceeding thirty years.

The Board shall from time to time carry to the consolidated loans fund such sums as the Treasury approve as being in their opinion sufficient to redeem within the period for which the loan is made, not exceeding thirty years from the date of the creation of stock for purposes of this section, an amount of consolidated stock equal to that so created.

Extension of amount of loans by Board

13. The Board may from time to time, during the year ending the thirty-first day of December one thousand eight hundred and

eighty-one, lend to the managers of the Metropolitan Asylum District, in addition to the sums authorised by the Metropolitan Board of Works (Loans) Acts, 1869 to 1871, and the Metropolitan Board of Works (Money) Acts, 1875 to 1879, such sums as the managers are from time to time authorised by the Local Government Board to borrow in pursuance of the Metropolitan Poor Act, 1867, and any Acts altering or amending the same for the time being in force, not exceeding in the whole fifty thousand pounds, and section thirty-seven of the Metropolitan Board of Works (Loans) Act, 1869, shall be construed as if the sum of one million and ten thousand pounds were therein substituted for five hundred thousand pounds.

to managers of Metropolitan Asylum District.
32 & 33 Vict. c. 102.
33 & 34 Vict. c. 24.
34 & 35 Vict. c. 47.
38 & 39 Vict. c. 65.
39 & 40 Vict. c. 55.
40 & 41 Vict. c. 52.
41 & 42 Vict. c. 37.
42 & 43 Vict. c. 60.
30 & 31 Vict. c. 6.
32 & 33 Vict. c. 102.

14. The Board may from time to time, during the year ending the thirty-first day of December one thousand eight hundred and eighty-one, lend to the School Board for London, in accordance with the provisions of the Elementary Education Acts, 1870 to 1873, and any Act or Acts altering or amending the same for the time being in force, such sums as the said School Board are from time to time authorised to borrow by the Education Department in pursuance of the said Acts, not exceeding in the whole the sum of five hundred thousand pounds.

Power to Board to lend to School Board for London.
33 & 34 Vict. c. 75.
36 & 37 Vict. c. 86.

The Board in order to raise money for the purpose of this section may from time to time create consolidated stock.

The moneys so lent by the Board shall be repaid to them by the said School Board, with interest, within such period, not exceeding fifty years, as may be agreed upon between the Board and the said School Board, with the sanction of the Education Department, subject to the approval of the Treasury.

GENERAL SECRETARIAT LIBRARY.

15. Where any corporation, body of commissioners, burial board, or other public body having power to levy, directly or indirectly, rates in respect of lands in the metropolis, as defined in the Metropolis Management Act, 1855, or to make charges on rates leviable in the metropolis as so defined, or to take within the metropolis as so defined dues or impositions in the nature of rates, desire, in pursuance of authority vested in them, to borrow money for the purpose of any work, or for the purpose of paying off any loan or debt, or for any other purpose, and it appears to the Board and to the Treasury expedient that the repayment of the money to be borrowed shall be spread over a series of years, then from time to time, during the year ending the thirty-first day of December one thousand eight hundred and eighty-one, the Board may lend to the corporation, commissioners, burial board, or other public body, and they may borrow from the Board, such money as the Board think fit, and as the corporation, commissioners, burial board, or other public body are authorised and desire to borrow.

Power for Board to lend to corporations, burial boards, &c.
18 & 19 Vict. c. 120.

The aggregate amount lent by the Board under this section shall not exceed one hundred thousand pounds.

The Board in order to raise money for purposes of this section may from time to time create consolidated stock.

Money lent by the Board under this section shall, notwithstanding anything in any other Act, be repaid to them, with interest, within such time after the borrowing as the Board and the borrowers, with the approval of the Treasury, agree, not exceeding,

in case of a loan for purposes of improvements effected by the widening of streets or bridges, or for the purpose of purchase of land in fee simple, sixty years, and for any other purpose thirty years.

In case of a loan required to be for not exceeding thirty years the Board shall from time to time carry to the consolidated loans fund such sums as the Treasury approve, as being in their opinion sufficient to redeem within the period for which the loan is made, not exceeding thirty years from the date of the creation of stock for purposes of this section, an amount of consolidated stock equal to that so created.

18 & 19 Vict. c. 120.

Nothing in this section shall apply to the case of a vestry or district board constituted under the Metropolis Management Act, 1855, a board of guardians, the managers of the Metropolitan Asylum District, or the School Board for London.

Payment of expenses relating to the Committee on London Water Supply.

16. The Board may, as part of their general expenses, pay all costs and charges and expenses incurred by them of and incidental to the proceedings of the Select Committee on London Water Supply in the present session; such costs, charges, and expenses to be duly audited and taxed as if they related to a Private Bill.

Board may raise money by bills.

17. Notwithstanding anything in this Act or in any other Act relating to the Board contained, the Board, with the consent of the Treasury, may from time to time, as they think fit, raise any part of the moneys which they are by this Act authorised to raise, not exceeding in the whole the sum of five hundred thousand pounds, by the issue of bills under this Act.

Form and length of currency and interest on Metropolitan bills.

18. A bill under this Act (in this Act referred to as a "Metropolitan bill") shall be a bill in form prescribed by a regulation made in pursuance of this Act for the payment of the principal sum named therein, in the manner and at the date therein mentioned, so that the date be not less than three nor more than twelve months from the date of the bill.

Interest shall be payable in respect of a Metropolitan bill at such rate and in such manner as the Board, with the consent of the Treasury, may direct.

Payment and applications of proceeds of Metropolitan bills and charge of bills on consolidated rate.

19. All moneys raised by the issue of any Metropolitan bills shall be paid to the Board, and shall be expended by them for the purposes for which the same are by this Act authorised to be raised respectively. The principal money and interest expressed in any Metropolitan bill to be payable shall be charged on the consolidated rate, and shall be payable out of the said rate, or, as regards principal, out of moneys raised by the creation of consolidated stock under this Act, for the purpose for which such principal money has been expended, and, as regards interest, out of the consolidated loans fund.

Mode of issue of Metropolitan bills.

20. With respect to the issue of Metropolitan bills the following provisions shall have effect:

(1.) Metropolitan bills shall be issued under the authority of a warrant sealed by the Board and countersigned on behalf of the Treasury;

(2.) Each Metropolitan bill shall be for the amount directed by the Board;

(3.) Each Metropolitan bill shall be sealed by the Board, the sealing being attested by the clerk in his own name.

Regulations to be made by the Board as to issue, cancellation, &c. of Metropolitan bills.

21. The Board may from time to time, with the consent of the Treasury, make, and when made rescind, alter, and add to, regulations for carrying into effect the provisions of this Act with respect to Metropolitan bills, and in particular—

(1.) For regulating (subject to the provisions of this Act) the preparation, form, mode of issue, mode of payment, and cancellation of Metropolitan bills;

(2.) For regulating the issue of a new Metropolitan bill in lieu of one defaced, lost, or destroyed;

(3.) For preventing, by the use of counterfoils or of a special description of paper or otherwise, fraud in relation to the Metropolitan bills;

(4.) For the proper discharge to be given upon the payment of a Metropolitan bill.

Every regulation purporting to be made in pursuance of this section shall be deemed to be within the powers of this Act, and shall have effect as if it were enacted in this Act.

Power to create consolidated stock partially suspended while Metropolitan bills authorised to be raised.

22. For the purpose of paying off the principal money of any Metropolitan bills, the Board may raise any sum which they are by this Act empowered to raise by the creation of consolidated stock for the purposes for which such principal money has been expended, not exceeding the amount of such principal money; but, save as aforesaid, the powers given to the Board by this Act to raise moneys for any purposes by the creation of consolidated stock shall be suspended to the amounts and for the periods to and for which moneys are for the time being authorised by the Treasury to be raised for such purposes respectively by the issue of Metropolitan bills.

Application of certain provisions of 24 & 25 Vict. c. 98. to Metropolitan bills.

23. Sections eight, nine, ten, and eleven of the Act of the twenty-fourth and twenty-fifth years of the reign of Her present Majesty, chapter ninety-eight, intituled "An Act to consolidate and "amend the Statute Law of England and Ireland relating to "indictable offences by forgery" (which sections relate to the forgery of and other frauds relating to Exchequer bills), shall apply to the Metropolitan bills, and shall have effect as if "Exchequer bill" in those sections included "Metropolitan bill."

Arrangement with bank as to issue, &c. of Metropolitan bills.

24. The Board may enter into such arrangements with any bank approved by the Treasury for carrying into effect the provisions of this Act with respect to the issue of the Metropolitan bills, and to the payment of the principal sum named therein, and to all matters relating thereto, and for the proper remuneration of such bank with reference thereto as they may think proper and as may be approved by the Treasury.

32 & 33 Vict. c. 102. s 38. not to extend to money raised under this Act.

25. The limitation on the borrowing power of the Board contained in section thirty-eight of the Metropolitan Board of Works (Loans) Act, 1869, shall not extend to money raised by the Board for purposes mentioned in this Act.

Repayments to be carried to consolidated loans fund.

26. All sums received by the Board in respect of interest on or principal of any loan made by them under this Act shall be carried to the consolidated loans fund.

Limit to exercise by Board of borrowing powers.

27. During the year ending the thirty-first day of December one thousand eight hundred and eighty-one the Board shall not (except for such temporary period, not exceeding six months, as the Treasury may from time to time sanction) raise otherwise than in conformity with and to the extent mentioned in this Act any money under any powers of borrowing conferred upon the Board either by this Act or any other Act whatsoever.

FIRST SCHEDULE.

NEW MONEY POWERS CONFERRED IN THIS ACT.

Section of Act.	Purpose.	Amount.
	SUPPLEMENTAL UP TO 31ST DEC. 1880.	£ s. d.
4	Fire Brigade	10,000 0 0
5	Parks, commons, and open spaces	30,000 0 0
	1ST JAN. TO 31ST DEC. 1881.	
6	Minor improvements	100,000 0 0
6	Street Improvements Act of 1872	42,028 3 5
6	Parks, commons, and open spaces	25,000 0 0
6	Thames Embankments, Queen Victoria Street, Northumberland Avenue, and Sun Street	10,000 0 0
6	Obelisk on Victoria Embankment	7,000 0 0
6	Toll Bridges — £62,551 2s. 6d. / £50,000 0s. 0d.	112,551 2 6
7	Fire Brigade	30,000 0 0
8	Street Improvements Act of 1877	1,500,000 0 0
8	Thames River (Prevention of Floods)	100,000 0 0
9	Artizans Dwellings	500,000 0 0
10	Drainage extension works	300,000 0 0
11	Loans to vestries and district boards	200,000 0 0
12	Loans to guardians	150,000 0 0
13	Loans to managers of Metropolitan Asylum District	50,000 0 0
14	Loans to School Board for London	500,000 0 0
15	Loans to public bodies	100,000 0 0
		3,766,579 5 11
	Amounts included above which are re-grants of borrowing power previously granted:	£ s. d.
	Minor improvements	56,565 17 3
	Street Improvements Act, 1872	42,028 3 5
	Obelisk on Victoria Embankment	7,000 0 0
	Toll Bridges	62,551 2 6
	Fire Brigade	13,061 19 11
	Street Improvements Act, 1877	1,500,000 0 0
	Thames River (Prevention of Floods)	100,000 0 0
	Artizans Dwellings	500,000 0 0
	Loans to vestries, &c.	1,400 0 0
	Loans to guardians	103,500 0 0
	Loans to School Board for London	500,000 0 0
	Loans to public bodies	27,000 0 0
		2,913,107 3 1
	New borrowing power for Board — 485,372 2 10 / For loans to other bodies — 368,100 0 0	853,472 2 10

SECOND SCHEDULE

PARKS AND OPEN SPACES ACTS.

PART I.

The Finsbury Park Act, 1857, 20 & 21 Vict. c. cl.
Southwark Park Act, 1864, 27 Vict. c. iv.
Gardens in Towns Protection Act, 1863, 26 Vict. c. 13.
Leicester Square Act, 1874, 37 Vict. c. x.
Open Spaces (Metropolis) Act, 1877, 40 & 41 Vict. c. 35.
Metropolitan Commons Act, 1866, 29 & 30 Vict. c. 122.
" " " Amendment Act, 1869, 32 & 33 Vict. c. 107.
" " " 1878, 41 & 42 Vict. c. 71.
" " Supplemental Act, 1871 (Blackheath), 34 & 35 Vict. c. lvii.
" " " " (Shepherd's Bush), 34 & 35 Vict. c. lxiii.
" " " " 1872 (Hackney Commons), 35 & 36 Vict. c. xliii.
" " " " 1873 (Tooting Beck Common), 36 & 37 Vict. c. lxxxvi.
The Metropolitan Board of Works Various Powers Act, 1875 (Tooting Graveney Common), 38 & 39 Vict. c. clxxix. sec. 14.
Hampstead Heath Act, 1871, 34 & 35 Vict. c. lxxvii.
Metropolitan Commons Supplemental Act, 1877 (Clapham Common and Bostall Heath), 40 & 41 Vict. c. cci.
Plumstead Common Act, 1878, 41 & 42 Vict. c. cxlv.
Wormwood Scrubs Act, 1879, 42 & 43 Vict. c. clx.

PART II.

Embankment Acts.

The Thames Embankment (North) Act, 1862, 25 & 26 Vict. c. 93., 26 & 27 Vict. c. 45.
Thames Embankment (South) Act, 1863, 26 & 27 Vict. c. 75.
" " Amendment Act, 1864, 27 & 28 Vict. c. cxxxv., 27 & 28 Vict. c. 61.
" " (North and South) Act, 1868, 31 & 32 Vict. c. cxi., 31 & 32 Vict. c. 43.
" " (Chelsea) Act, 1868, 31 & 32 Vict. c. cxxxv., 32 & 33 Vict. c. 134.
" " (North) Act, 1870, 33 & 34 Vict. c. xcii.
" " " " 1872, 35 & 36 Vict. c. lxvi.
" " (Land) Act, 1873, 36 & 37 Vict. c. 40.
" " (South) Act, 1873, 36 Vict. c. vii.
Charing Cross and Victoria Embankment Approach Act, 1873, 36 & 37 Vict. c. c.
Metropolitan Board of Works Various Powers Act, 1876 (Chelsea Embankment), 39 & 40 Vict. c. lxxix.

CHAPTER 26.

An Act to extend to Scotland the Facilities for effecting Policies of Assurance for the Benefit of Married Women and Children now in force in England and Ireland.

[26th August 1880.]

WHEREAS by the Married Women's Property Act, 1870, increased facilities are given for effecting policies of assurance for the benefit of married women and children in England and Ireland: 33 & 34 Vict. c. 93.

And whereas it is expedient that such increased facilities for effecting policies of assurance for the benefit of married women and children should be extended to Scotland:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Married woman may effect policy of assurance for her separate use.

1. A married woman may effect a policy of assurance, on her own life or on the life of her husband, for her separate use; and the same and all benefit thereof, if expressed to be for her separate use, shall, immediately on being so effected, vest in her, and shall be payable to her, and her heirs, executors, and assignees, excluding the jus mariti and right of administration of her husband, and shall be assignable by her either inter vivos or mortis causa without consent of her husband; and the contract in such policy shall be as valid and effectual as if made with an unmarried woman.

Policy of assurance may be effected in trust for wife and children.

2. A policy of assurance effected by any married man on his own life, and expressed upon the face of it to be for the benefit of his wife, or of his children, or of his wife and children, shall, together with all benefit hereof, be deemed a trust for the benefit of his wife for her separate use, or for the benefit of his children, or for the benefit of his wife and children; and such policy, immediately on its being so effected, shall vest in him and his legal representatives in trust for the purpose or purposes so expressed, or in any trustee nominated in the policy, or appointed by separate writing duly intimated to the assurance office, but in trust always as aforesaid, and shall not otherwise be subject to his control, or form part of his estate, or be liable to the diligence of his creditors, or be revocable as a donation, or reducible on any ground of excess or insolvency: And the receipt of such trustee for the sums secured by the policy, or for the value thereof, in whole or in part, shall be a sufficient and effectual discharge to the assurance office: Provided always, that if it shall be proved that the policy was effected and premiums thereon paid with intent to defraud creditors, or if the person upon whose life the policy is effected shall be made bankrupt within two years from the date of such policy, it shall be competent to the creditors to claim repayment of the premiums so paid from the trustee of the policy out of the proceeds thereof.

Application and short title of Act.

3. This Act shall apply only to Scotland, and may be cited as the Married Women's Policies of Assurance (Scotland) Act, 1880.

CHAPTER 27.

An Act to amend the Law relating to the powers of Drainage Boards in Ireland to construct Works outside the limits of their Districts. [26th August 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited for all purposes as the Drainage and Improvement of Lands (Ireland) Act, 1880, and, together with the

Drainage and Improvement of Lands Act (Ireland), 1863, and the Acts amending the same, may be cited as the Drainage and Improvement of Lands (Ireland) Acts, 1863 to 1880. 26 & 27 Vict. c. 88.

2. From and after the passing of this Act the powers vested in drainage boards constituted under the Drainage and Improvement of Lands Act (Ireland), 1863, of executing works outside the limits of their respective districts under the provisions of the fifty-sixth section of the Act of the session of the fifth and sixth years of the reign of Her present Majesty, chapter eighty-nine, as incorporated with the said Drainage and Improvement of Lands Act (Ireland), 1863, shall be extended as follows; that is to say, Additional powers to construct works outside the limits of a district. 26 & 27 Vict. c. 88.

The works which any drainage board may execute outside the limits of their district shall be, besides the works mentioned in the said section, any other works which the Commissioners of Public Works in Ireland shall at any time, whether before or after the completion of the works within the district, certify to be, in their opinion, necessary for preventing injury to lands outside the limits of the district by reason of the drainage works executed or to be executed by the drainage board within the district: Provided that a drainage board in pursuance of the powers conferred by this Act—

(1.) Shall not acquire any lands otherwise than by agreement; and

(2.) Shall not execute any works within the limits of the district of any other drainage board without the consent of that board,

unless authorised by a Provisional Order made by the Commissioners of Public Works in Ireland, and confirmed by Parliament; and the said Commissioners may make such order in the like manner, and shall have for the purpose the like powers, as in the case of provisional orders under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the provisions of that Act with respect to provisional orders and the purchase of lands shall, so far as is consistent with the tenour thereof, apply for the purpose of provisional orders and the purchase of lands under this Act. 26 & 27 Vict. c. 88.

3. The provisions contained in the Drainage and Improvement of Lands (Ireland) Act, 1863, as amended by any Act or Acts, with respect to compensation to persons injuriously affected by the works executed by a drainage board, and with respect to the expenses of arbitration, and the costs and expenses of the Commissioners of Public Works, and with respect to the power of a drainage board to borrow money, and to loans or advances from the Commissioners of Public Works to a drainage board, and the security and repayment thereof, and with respect to the maintenance of such works, shall apply as if the works executed by a drainage board under this Act were works executed by the board within their district in accordance with the provisions of the Drainage and Improvement of Lands (Ireland) Act, 1863. Supplementary provisions 26 & 27 Vict. c. 88. 26 & 27 Vict. c. 88.

For the purpose of providing the said expenses of executing such works, and for compensation, and all other expenses incident thereto, the Commissioners of Public Works shall, upon the completion of such works, or whenever they think fit, from time to time, make an order declaring that the amount mentioned in such

order shall be charged upon the lands in the district of the drainage board which executed the works, and the proprietors thereof respectively; and in such order the Commissioners shall declare the parties by whom and the respective proportions in which the amount mentioned in such order shall be paid, and, where any moneys have been lent by the Commissioners, the time or times of repayment to the Commissioners. In making such order, the Commissioners shall have regard to the final award under the Drainage and Improvement of Lands Act (Ireland), 1863, in the district for which such order shall be made; and the Commissioners may also insert in any such order all such other determinations, matters, and things as they may think necessary and proper.

26 & 27 Vict. c. 88.

Every such order made by the Commissioners under this Act shall have all the force and validity of a charging order made by them under the Drainage Maintenance Act, 1866.

29 & 30 Vict. c. 49.

CHAPTER 28.

An Act for taking the Census in Ireland.

[26th August 1880.]

WHEREAS it is expedient to take the census of Ireland in the year one thousand eight hundred and eighty-one:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Interpretation of terms.

1. In this Act,—

The term "Lord Lieutenant" shall mean the Lord Lieutenant or other chief governor or governors of Ireland:

The terms "chief secretary" and "under secretary" shall mean respectively the chief secretary and under secretary to the Lord Lieutenant.

Account of population to be taken.

2. An account of the population of Ireland shall be taken at the time and in the manner herein-after directed.

By whom the account shall be taken.

3. Such officers and men of the police force of Dublin metropolis, and of the Royal Irish Constabulary, as the Lord Lieutenant shall direct, together with such other competent persons as the Lord Lieutenant shall appoint to assist therein, shall, upon Monday the fourth day of April and one or more next consecutive days in the year one thousand eight hundred and eighty-one as the said Lord Lieutenant shall fix, severally visit every house within such districts as may be assigned to them respectively, and take an account in writing, according to such instructions as may be given to them by the chief or under secretary of the number of persons who abode therein on the night of Sunday the third day of April one thousand eight hundred and eighty-one, and of the sex, age, religious profession, birthplace, and occupation of all such persons; and shall also take an account of the number of inhabited houses and of uninhabited houses and of houses then building within such districts respectively; and shall also distinguish those parishes and

places, or parts of parishes and places, within each district respectively, which are within the limits of any city or borough returning a member or members to serve in Parliament; and shall also take an account of all such further particulars as by such instructions they may be directed to inquire into; and all the expenses which shall be incurred by authority of such Lord Lieutenant under this Act, subject to the sanction of the Commissioners of Her Majesty's Treasury, shall be paid out of such moneys as shall be provided by Parliament for that purpose.

Masters, &c. of gaols, &c. to be appointed enumerators of the inmates thereof.

4. The governor, master, or keeper of every gaol, prison, or house of correction, workhouse, hospital, or lunatic asylum, and every barrack master, and every master or keeper of every public or charitable institution which shall be determined upon by the Lord Lieutenant, shall act as the enumerator of the inmates thereof, and shall be bound to conform to such instructions as shall be sent to him by the authority of the Lord Lieutenant for obtaining the returns required by this Act, so far as may be practicable with respect to such inmates.

Forms, &c. to be furnished for their use.

5. For the more effectual obtaining of such accounts, the chief or under secretary shall prepare and cause to be printed such forms and instructions for the use of the several persons who shall be appointed as aforesaid to take or certify the said accounts as he shall deem necessary.

Power to make the inquiry.

6. The better to enable such persons to take the said accounts, they are hereby authorised and empowered to ask all such questions of all persons within their respective districts, respecting themselves or the persons constituting their respective families, and of all such further particulars as shall be necessary for the purpose of taking the said accounts.

Penalty for refusing to answer, or for giving false answers.

7. Every person refusing to answer or wilfully giving a false answer to any such questions, and every person in any way wilfully obstructing such persons in the execution of the duties required of them under this Act, shall for every such refusal, false answer, or wilful obstruction, on proof thereof being made before any justice or justices at petty sessions for the district in which such person shall reside, or, if such person shall reside within the police district of Dublin metropolis, before any of the divisional justices of such district, on the testimony of one or more credible witnesses, forfeit a sum not exceeding five pounds, at the discretion of the said justice or justices before whom such complaint shall be so made: Provided always, that no person shall be subject to such forfeiture for refusing to state his religious profession.

Penalty on persons employed if guilty of wilful default or neglect.

8. Every member of the said police force or of the Royal Irish Constabulary, or other person, who shall be so appointed to take the said accounts, or to assist therein, who shall make any wilful neglect, default, or falsification in any matters relating to the said accounts, shall for every such neglect, default, or falsification, on proof thereof being made before any justice or justices at petty sessions for the district in which he shall so act, or in case such member of the police or constabulary force, or other person, shall act for the police district of Dublin metropolis, before any of the divisional justices of such district, on the testimony of one or more credible witnesses, forfeit a sum not exceeding five pounds nor less

than forty shillings, at the discretion of the said justice or justices before whom such complaint shall be so made.

Proceedings how to be taken, and penalties recovered and applied.

9. All proceedings under this Act, as to compelling the appearance of such member of the said police force or of the Royal Irish Constabulary force, or other person, or of any witness, and as to the hearing and determination of such complaints, or any other matter relating thereto, and as to the application of fines, amerciaments, and forfeited recognizances imposed or levied under this Act at petty sessions, shall be subject in all respects to the provisions of the Petty Sessions (Ireland) Act, 1851, as the same is amended by the Petty Sessions Clerk (Ireland) Act, 1858, (when the case shall be heard in any petty sessions district,) and to the provisions of the Acts relating to the divisional police offices (when the case shall be heard in the police district of Dublin metropolis), so far as the said provisions shall be consistent with any special provisions of this Act; and when any fine or penalty is imposed at any of the divisional police offices of Dublin metropolis, under the provisions of this Act, such fines and penalties shall be paid over to the same purposes and appropriated and applied in the same manner as is now by law authorised in respect of fines and penalties imposed at such divisional police offices respectively.

14 & 15 Vict. c. 93.
21 & 22 Vict. c. 100.

Application of fines and penalties imposed.

The persons taking the accounts to certify and affirm as to their correctness, and deliver them to the officer appointed to receive them.

10. The said several persons so appointed to take the said accounts, or to assist therein, shall sign and certify the same, and make solemn affirmation before any justice of the peace within the county, to the effect that the said account has been truly and faithfully taken by him (or them), and that to the best of his (or their) knowledge the same is correct, so far as may be known, and shall deliver the same to such officer of the said police force, or of the Royal Irish Constabulary, or other person, as may be appointed by the Lord Lieutenant to receive the same, within each county, city, town, or place; and such officer or person shall examine the same, and cause any defect or inaccuracy which may be discovered therein to be supplied or corrected, so far as may be possible, and shall certify and transmit the same to the General Register Office, in such manner and within such time as the Lord Lieutenant shall direct, and the same shall be digested and reduced into order under the direction of the chief or under secretary, by the Registrar General of Births and Deaths in Ireland, and by such other person or persons as the Lord Lieutenant shall appoint for that purpose; and an abstract thereof shall be laid before both Houses of Parliament within twelve months after the day on which the said account shall be taken, or (if Parliament be not then sitting) within the first fourteen days of the session next ensuing.

Such officer to transmit them to the office of the Chief Secretary.

An abstract thereof to be laid before Parliament.

Punishment of persons wilfully making false affirmation or declaration.

11. Every solemn affirmation or declaration made or signed under the authority of this Act shall be of the same force and effect as if the person making such affirmation or declaration had taken an oath in the usual form, so that if the person making such affirmation or declaration shall be convicted of having therein wilfully and falsely affirmed or declared any matter or thing, he shall be subject to the same pains, penalties, and forfeitures to which persons convicted of wilful perjury are subject.

CHAPTER 29.

An Act to amend the Courts of Justice Building Act, 1865. [26th August 1880.]

WHEREAS by the Courts of Justice Building Act, 1865, it was, among other things, provided that certain buildings erected on land formerly part of the gardens of the Honourable Society of Lincoln's Inn, under the authority of two statutes (local and personal) passed in the fifteenth year of the reign of King George the Third, chapters twenty-two and fifty-six, might, after they should have ceased to be used for the purposes authorised by the said Acts, be repurchased by the Society of Lincoln's Inn upon the terms therein mentioned, and that a certain court erected in Lincoln's Inn for the sittings of the Vice-Chancellor of England, under the authority of another Act (local and personal) passed in the fifty-sixth year of the reign of King George the Third, chapter eighty-four, should be discharged of the trusts declared by the said last-mentioned Act, and become the exclusive property of the said Society without any payment, and that the said Society should be repaid certain principal sums from time to time since the year one thousand eight hundred and forty expended out of their funds in the erection and fitting up of courts for the use of the judges of the Court of Chancery, and otherwise for the benefit of the said court; and that it should be lawful for the Lord Chancellor to settle an account with the said Society, and to order the balance of such account to be paid in the manner therein mentioned, and thereupon to make an order that the said land and buildings do vest in the trustees for the time being of the real estates of the said Society; but that this enactment should not take effect until after the Lord Chancellor should certify under his hand to the Treasury that the business conducted in the said buildings and courts, or any part thereof, had been transferred to the buildings authorised to be erected under the Courts of Justice Concentration (Site) Act, 1865, and such certificate should have been filed in the Report Office of the Court of Chancery; and that the option of repurchasing the said sites, and purchasing the said erections and buildings respectively, might be exercised by the said Society at any time within two years after notice to the treasurer of the said Society of the filing of such certificate: 28 & 29 Vict. c. 48. 28 & 29 Vict. c. 49.

And whereas the buildings erected under the said Acts of the fifteenth year of the reign of King George the Third have ceased to be required or used for any of the purposes authorised by the said Acts, but the courts mentioned in the said Courts of Justice Building Act, 1865, are still required and used for the purposes therein mentioned: 15 Geo. 3. c. 22. 15 Geo 3. c. 56. 28 & 29 Vict. c. 48.

And whereas it may be doubtful whether, under the said Courts of Justice Building Act, 1865, the certificate thereby required can be given by the Lord Chancellor until the whole of the business transacted in the buildings and courts therein mentioned has been transferred to the buildings authorised to be erected under the Courts of Justice Concentration (Site) Act, 1865, and it is expedient that such doubts should be removed: 28 & 29 Vict. c. 48. 28 & 29 Vict. c. 49.

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

As to certificate by Lord Chancellor for payment of balance, &c. on transference of business. 28 & 29 Vict. c. 48. 28 & 29 Vict. c. 49. 28 & 29 Vict. c. 48.

1. It shall be lawful for the Lord Chancellor to give a separate certificate, pursuant to the Courts of Justice Building Act, 1865, as to each and every part of the buildings and courts therein mentioned from which the business conducted therein before the passing of that Act has been now or shall be from time to time transferred to the buildings authorised to be erected under the Courts of Justice Concentration (Site) Act, 1865; and the settlement of the account and the payment of the balance provided for by the said Courts of Justice Building Act, 1865, and the order to be made by the Lord Chancellor after such payment, shall be deferred until such certificates or certificate shall have been given as to the whole of such buildings and courts, unless the Lords Commissioners of Her Majesty's Treasury and the Honourable Society of Lincoln's Inn shall otherwise agree as to any part of the said buildings and courts or of the accounts relating thereto, which they shall have power and are hereby authorised to do.

Vesting order.

2. If the Lords Commissioners of Her Majesty's Treasury and the said Society of Lincoln's Inn shall so agree, the Lord Chancellor may from time to time make a separate vesting order as to any parts or part of the said buildings and courts which shall no longer be required for any of the purposes aforesaid; and every such vesting order shall, as to such parts or part of the said buildings and courts, have the same operation and effect as the vesting order provided for by the said Act would have had as to all the said buildings and courts.

Short title.

3. This Act may be cited for all purposes as the Courts of Justice Building Amendment Act, 1880.

CHAPTER 30.

An Act to apply the sum of Ten million eight hundred and eighteen thousand two hundred and seventy-four pounds out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one.

[26th August 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one the sum of ten million eight hundred and eighteen thousand two hundred and seventy-four pounds. Issue of 10,818,274*l.* out of the Consolidated Fund for the service of the year ending 31st March 1881.

2. The Commissioners of the Treasury may borrow from time to time on the credit of the said sum, any sum or sums not exceeding in the whole the sum of ten million eight hundred and eighteen thousand two hundred and seventy-four pounds, and shall repay the moneys so borrowed with interest not exceeding five pounds per centum per annum out of the growing produce of the Consolidated Fund at any period not later than the next succeeding quarter to that in which the said moneys were borrowed. Power to the Treasury to borrow.

Any sums so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

3. This Act may be cited as the Consolidated Fund (No. 2) Act, 1880 (Session 2). Short title.

CHAPTER 31.

An Act to amend the Railways Construction Facilities Act, 1864. [26th August 1880.]

WHEREAS by the Railways Construction Facilities Act it has been necessary for the Board of Trade to lay before both Houses of Parliament a draft of the certificate which it is empowered to grant in certain cases for the construction of railways: 27 & 28 Vict. c. 121.

And whereas it is desirable to facilitate the construction of certain railways in Ireland during the present and coming year:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Railways Construction Amendment (Ireland) Act, 1880. Short title.

2. During the years one thousand eight hundred and eighty and one thousand eight hundred and eighty-one, the Board of Trade may, if Parliament is not sitting, when the Board has settled the draft certificate referred to in the Railways Construction Facilities Act, 1864, at once issue their certificate for any Irish railways now scheduled in the Relief of Distress (Ireland) Amendment Act, 1880, and it shall not be necessary to refer to either House of Parliament or to lay a draft of such certificate before either House of Parliament. Issue of certificate when Parliament is not sitting. 27 & 28 Vict. c. 121. 43 & 44 Vict. c. 14.

3. If Parliament is sitting when the draft certificate is settled by the Board of Trade, such draft certificate shall be laid before both Houses of Parliament for two weeks instead of six weeks as Issue of certificate when Parliament is sitting.

27 & 28 Vict. c. 121.

specified in section sixteen of the Railways Construction Facilities Act, 1864, and if neither House of Parliament within the period of two weeks thinks fit to resolve that the certificate ought not to be made, then as soon as the period of two weeks after the laying of the draft certificate before both Houses of Parliament has expired, the Board of Trade may make and issue a certificate in conformity with such draft.

Advertisements of application. 27 & 28 Vict. c. 121.

4. Notwithstanding anything to the contrary in the Railways Construction Facilities Act, 1864, and the regulations scheduled thereto, the advertisements of the application may be made at any time, and may state that objections or representations must be made within twenty-one days from the date of such advertisement, and any objection or representation not made within such period of twenty-one days shall be deemed not to have been made within the period limited by the said Act.

Award of borrowing powers to railway companies. 43 & 44 Vict. c. 14.

5. The Board of Trade may, if they think fit, in their certificate, award for any railway scheduled in the schedule of the Relief of Distress (Ireland) Amendment Act, 1880, borrowing powers not exceeding one half of the amount of the share capital authorised by the certificate.

Application of 27 & 28 Vict. c. 121.

6. All the provisions of the Railways Construction Facilities Act, 1864, shall apply to the making and effect of every such certificate, except when inconsistent with the provisions of this Act.

Extent of Act.

7. This Act shall extend to Ireland only.

Duration of Act.

8. This Act shall expire on the thirty-first day of December one thousand eight hundred and eighty-one, except as regards any application pending at that date.

CHAPTER 32.

An Act to render valid certain Orders in Bastardy.

[26th August 1880.]

36 & 37 Vict. c. 9.

WHEREAS by the Bastardy Laws Amendment Act, 1873, it was enacted that the Local Government Board might issue such new or altered forms of proceedings in matters of bastardy as they should deem necessary or expedient for giving effect to the

35 & 36 Vict. c. 65.

provisions of that Act and the Bastardy Laws Amendment Act, 1872; and the said Board issued certain forms accordingly:

And whereas many orders in bastardy have been made which are not in accordance with the forms so issued, or to the like tenor or effect, and in particular the words "for the maintenance and education of the said child" have been omitted from the said orders, and questions have in consequence arisen as to the validity of the same:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Confirmation of orders.

1. An order so made as aforesaid before the passing of this Act shall not be, or be deemed to be, invalid by reason of the

omission from such order of the words "for the maintenance and education of the said child," or words to the like tenor or effect.

2. This Act may be cited as the Bastardy Orders Act, 1880. Short title.

CHAPTER 33.

An Act relating to Post Office Money Orders.

[7th September 1880.]

WHEREAS by the Post Office Duties Act, 1840, and the Post Office Money Order Act, 1848, provision is made for the transmission of small sums of money through the Post Office by means of money orders under regulations made by Her Majesty's Postmaster General for the time being (in this Act referred to as the Postmaster General) with the concurrence of the Commissioners of Her Majesty's Treasury (in this Act referred to as the Treasury), and it is expedient to make further provision with respect to such transmission: 3 & 4 Vict. c. 96. 11 & 12 Vict. c. 88.

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. Subject to the Post Office regulations as defined by this Act, the Postmaster General, with the consent of the Treasury, may, for the purpose of the transmission of small sums through the Post Office, authorise his officers or any of them to issue, in addition to the money orders already authorised by law, orders in the form set forth in the schedule to this Act, and such orders shall be paid in the manner and subject to the conditions prescribed by the said regulations, and shall be deemed to be money orders within the meaning of the said regulations, and shall, like other money orders, be exempt from stamp duty Power to the Postmaster General to issue money orders in form in schedule for the purpose of the transmission of small sums.

Provided that—

(1.) Any such order shall be for one of the amounts following; and in respect thereof the following poundage shall be taken for the use of Her Majesty; that is to say,

Amount.	Poundage.
One shilling	One halfpenny.
One shilling and sixpence	One halfpenny.
Half-a-crown	One penny.
Five shillings	One penny.
Seven shillings and sixpence	One penny.
Ten shillings	Twopence.
Twelve shillings and sixpence	Twopence.
Fifteen shillings	Twopence.
Seventeen shillings and sixpence	Twopence.
Twenty shillings	Twopence.

(2.) Any such order shall not be issued until the amount of the order and the poundage have been paid to the officer issuing the same:

(3.) After the expiration of three months from the last day of the month in which any such order is issued by the Post Office, the order shall be payable only on payment in the prescribed manner of a commission equal to the amount of the original poundage, with the addition (if more than three months have elapsed since the said expiration) of the amount of the original poundage for every further period of three months which has so elapsed, and for every portion of any such period of three months over and above every complete period:

(4.) No interest shall be payable in respect of an order issued under this Act.

Application of 11 & 12 Vict. c. 88., and laying of regulations before Parliament.

2. Subject to any Post Office regulations, the Post Office Money Order Act, 1848, shall apply as well to orders issued under this Act as to all other money orders issued in pursuance of the said Act of 1848, with this addition, that all Post Office regulations in relation to orders issued under this Act shall be published in the London Gazette, and shall be laid before both Houses of Parliament within fourteen days after they are made if Parliament be then in session, and if not, within fourteen days after the commencement of the then next session of Parliament.

Forgery of crossing of order.

3. Any person who, with intent to defraud, obliterates, adds to, or alters any such lines or words on an order issued under this Act as would, in the case of a cheque, be a crossing of that cheque, or knowingly offers, utters, or disposes of any order, with such fraudulent obliteration, addition, or alteration, shall be guilty of felony, and be liable to the like punishment as if such order were a cheque: Provided always, that any banker or corporation or company acting as bankers in the United Kingdom who, in collecting in such capacity for any principal, shall have received payment or been allowed by the Postmaster General in account in respect of any money order issued under this Act, or of any document purporting to be such a money order, shall not incur liability to anyone except such principal by reason of having received such payment or allowance, or having held or presented such order or document for payment; but this section shall not relieve any principal for whom such order or document shall have been so held or presented of any liability in respect of his possession of the same or of the proceeds thereof.

Fraud and forgery.

4. (1.) The enactments providing for the punishment of offences relating to stamp duties shall apply in like manner as if the poundage under this Act were a stamp duty.

3 & 4 Vict. c. 96

(2.) Sections nineteen, twenty-two, twenty-three, twenty-six, twenty-nine, and thirty of the Post Office Duties Act, 1840, (which relate to dies and paper, and to plates and instruments, and to moulds, frames, instruments, and machinery for the making of paper, and to the punishing of fraud,) shall apply as if herein re-

enacted, with the substitution of poundage under this Act for the duties therein mentioned, and of orders under this Act for the envelopes therein mentioned.

(3.) An officer of the Post Office who re-issues an order previously paid shall be deemed to have issued the order with a fraudulent intent within the meaning of section four of the Post Office (Money Orders) Act, 1848, and shall be punished accordingly, and that section as amended by this Act shall extend to an offence when committed in the Channel Islands or the Isle of Man in like manner as if they were mentioned in that section after Ireland, and penal servitude were substituted for transportation. 11 & 12 Vict. c. 88.

(4.) An order under this Act shall be deemed to be an order for the payment of money and a valuable security within the meaning of the Post Office Acts and of the Forgery Act, 1861, (that is to say, the Act of the twenty-fourth and twenty-fifth years of the reign of Her present Majesty, chapter ninety-eight,) and of section one of the Larceny Act, 1861, and of any other law relating to forgery or stealing, which is for the time being in force in any part of the United Kingdom, the Channel Islands, or Isle of Man. 3 & 4 Vict. c. 96., &c. 24 & 25 Vict. c. 98. 24 & 25 Vict. c. 96.

5. For the purposes of this Act, unless the context otherwise requires— Definitions.

The expression "Post Office regulations" means regulations or restrictions from time to time made in pursuance of the Post Office (Money Orders) Act, 1848, as amended by this Act: 11 & 12 Vict. c. 88.

The expression "prescribed" means prescribed by the Post Office regulations for the time being in force.

Extension of Acts to Channel Islands and Isle of Man.

6. The Post Office (Money Orders) Acts, 1848 and 1880, shall extend to the Channel Islands and the Isle of Man, and the Royal Courts of the Channel Islands shall register the same accordingly. 11 & 12 Vict. c. 88. 43 & 44 Vict. c. 33.

Short title and construction.

7. This Act may be cited as the Post Office (Money Orders) Act, 1880.

The Act of the session of the eleventh and twelfth years of the reign of Her present Majesty, chapter eighty-eight, intituled "An "Act for further regulating the Money Order Department of the "Post Office," is in this Act referred to and may be cited as the Post Office (Money Orders) Act, 1848. 11 & 12 Vict. c. 88. 11 & 12 Vict. c. 88.

This Act shall be construed as one with the Post Office (Money Orders) Act, 1848, and the two Acts may be cited together as the Post Office (Money Orders) Acts, 1848 and 1880. 11 & 12 Vict. c. 88.

SCHEDULE.

FORM OF ORDER.

Alter according to amount.

Postal Order for *[Five Shillings].

[Name of Issuing Office.]
[Number of Order,]

Inland Revenue Stamp. Postal Order *[One Penny.]

To the Postmaster in charge of the Money Order Office at†
Pay to† at any time within three calendar months from the last day of the month of issue the sum of *[five shillings] on account of Her Majesty's Postmaster General.

Issuing Office Stamp, with date.

Postmaster.

† The person to whom this Order is issued must, before parting with it, fill in the name of the person to whom the amount is to be paid, and may fill in the name of the Money Order Office at which the amount is to be paid.

The person so named must sign the receipt at the foot thereof, and must also fill in the name of the Money Order Office, if that has not been already done.

1. If this order be crossed "_____ & Co." payment will only be made through a banker, and if the name of a banker is added payment will only be made through that banker.
2. After this order has once been paid, to whomsoever it is paid, the Postmaster General will not be liable for any further claim.
3. If any erasure or alteration be made, or if this order is cut, defaced, or mutilated, payment may be refused.
4. The regulations under which this order is issued allow the postmaster to refuse or delay the payment of this order, but he must at once report his reasons for so doing to the Postmaster General.
5. After the expiration of three months from the last day of the month of issue this Order will be payable only on payment of a commission equal to the amount of the original poundage, with the addition (if more than three months have elapsed since the said expiration) of the amount of the original poundage for every further period of three months which has so elapsed, and for every portion of any such period of three months over and above every complete period.

Paying Office Stamp, with date.

Cancelling this Order.

Received the above-named sum.

_____ Signature.

CHAPTER 34.

An Act to abolish Imprisonment for Debt, and to provide for the better Punishment of Fraudulent Debtors in Scotland; and for other purposes.

[7th September 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited for all purposes as the Debtors (Scotland) Act, 1880. Short title.

2. This Act shall extend to Scotland only. Extent of Act.

3. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-one, which day is hereinafter referred to as the commencement of this Act. Commencement of Act.

Abolition of Imprisonment for Debt.

4. With the exceptions herein-after mentioned, no person shall, after the commencement of this Act, be apprehended or imprisoned on account of any civil debt. Abolition of imprisonment for debt, with certain exceptions.

There shall be excepted from the operation of the above enactment,—

1. Taxes, fines, or penalties due to Her Majesty, and rates and assessments lawfully imposed or to be imposed:
2. Sums decerned for aliment:

Provided that no person shall be imprisoned in any case excepted from the operation of this section for a longer period than twelve months.

Nothing contained in this Act shall affect or prevent the apprehension or imprisonment of any person under a warrant granted against him as being in meditatione fugæ, or under any decree or obligation ad factum præstandum.

5. Where any person is, at the commencement of this Act, in custody under a warrant of imprisonment, or other process in any case in which he would not be liable to be apprehended or imprisoned after the commencement of this Act, such person shall, at the commencement of this Act, be discharged from such custody; but his apprehension, imprisonment, or discharge shall not affect the other rights or remedies of any creditor for enforcing the payment of any money due to him. Discharge of persons in custody at the commencement of this Act.

Notour Bankruptcy.

6. In any case in which, under the provisions of this Act, imprisonment is rendered incompetent, notour bankruptcy shall be constituted by insolvency concurring with a duly executed charge for payment followed by the expiry of the days of charge without payment, or, where a charge is not necessary or not competent, by insolvency concurring with an extracted decree for payment followed by the lapse of the days intervening prior to execution without payment having been made. New mode of constituting notour bankruptcy.

Nothing in this section contained shall affect the provisions of section seven of the Bankruptcy (Scotland) Act, 1856. 19 & 20 Vict. c. 79.

Cessio bonorum.

7. Any debtor who is notour bankrupt within the meaning of the Bankruptcy (Scotland) Act, 1856, or of this Act, may present a petition for decree of cessio bonorum, in the same manner and subject to the same provisions and conditions, as nearly as may be, in and subject to which a person now entitled to apply for decree of cessio bonorum may do so under the Acts of Parliament enumerated in the schedule hereto annexed, herein-after called the Cessio Acts; and the provisions of the Cessio Acts shall apply, as nearly as may Debtor, who is notour bankrupt, may apply for cessio. 19 & 20 Vict. c. 79. 6 & 7 Will. 4. c. 56. 39 & 40 Vict. c. 70. s. 26.

be, to such petition and the procedure thereunder, subject to the provisions herein-after contained.

Cessio at instance of creditor. 19 & 20 Vict. c. 79.

8. Any creditor of a debtor who is notour bankrupt within the meaning of the Bankruptcy (Scotland) Act, 1856, or of this Act, may present a petition to the sheriff of the county in which such debtor has his ordinary domicile, setting forth that he (the debtor) is unable to pay his debts; and praying that he may be decerned to execute a disposition omnium bonorum for behoof of his creditors, and that a trustee be appointed who shall take the management and disposal of his estate for such behoof, and such process shall be taken and deemed to be a process of cessio. In the petition there shall be inserted a list of all the creditors of the debtor, specifying their names, designations, and places of residence, so far as known to the petitioner, and with the petition shall be produced evidence that the debtor is notour bankrupt.

Procedure in cessio at instance of creditor.

9. On such petition being presented the following provisions shall have effect:

1. The sheriff, if he is satisfied that there is primâ facie evidence of notour bankruptcy, shall issue a warrant appointing the petitioner to publish a notice in the "Edinburgh Gazette," intimating that such petition has been presented, and requiring all the creditors to appear in court on a certain day, being not less than thirty days from the date of the "Gazette" notice, the petitioner being bound, within five days after the date of such notice, to send letters to all the creditors specified in the petition, containing a copy of the said notice, and the sheriff shall further ordain the debtor to appear on the day so appointed for the compearance of the creditors in the presence of the sheriff for public examination; and the debtor shall, on or before the sixth lawful day prior to the day so appointed, lodge, to be patent to all concerned, a state of his affairs subscribed by himself, and all his books, papers, and documents relating to his affairs, in the hands of the sheriff clerk; and the petitioner shall, on or before the same date, lodge in the hands of the sheriff clerk a copy of the said "Gazette," and a certificate subscribed by his agent, or by a messenger-at-arms, or sheriff officer, and a witness, stating the date and the place where the letters to the creditors were put into the post office, and that they were severally addressed as specified in the petition.
2. On the day appointed for the compearance of the creditors the debtors shall appear in public court in presence of the sheriff for examination as to his affairs, and the sheriff shall have power to put him on oath or affirmation, as the case may be, and the debtor shall be bound to answer all pertinent questions put to him by the sheriff, or by any creditor with the approbation of the sheriff, and it shall be competent for the sheriff to adjourn the examination for such time as to him shall appear fit and reasonable; and the provisions of section ninety-three of the Bankruptcy (Scotland) Act, 1856, shall, as nearly as may be, apply to the examination of debtors, and the production of books, deeds, or other documents by them, under this Act.

19 & 20 Vict. c. 79.

3. The sheriff shall, on such examination being taken, allow a proof to the parties, if it shall appear necessary, and hear parties vivâ voce, and either grant decree decerning the debtor to execute a disposition omnium bonorum to a trustee for behoof of his creditors, or refuse the same in hoc statu, or make such other order as the justice of the case requires. The trustee shall be nominated by the sheriff on the suggestion of the creditors represented at the meeting for examination, and if they do not agree on a person, the sheriff shall make his own selection.
4. Any judgment or interlocutor, or decree, pronounced in such petition may be reviewed on appeal in the same form and subject to the like provisions, restrictions, and conditions as are by law provided in regard to appeals against any judgment or interlocutor, or decree, pronounced in any other process of cessio bonorum.
5. Until the debtor shall execute a disposition omnium bonorum for behoof of his creditors, any decree decerning him to do so shall operate as an assignation of his moveables in favour of any trustee mentioned in the decree for behoof of such creditors.
6. The expense of obtaining the decree and of the disposition omnium bonorum shall be paid out of the readiest of the funds thereby conveyed.

Miscellaneous.

Periodical report by governor as to civil prisoners. Sheriff's powers thereon.

10. At least once in every four weeks it shall the duty of the governor or principal officer in charge of every prison in Scotland to make a report to the sheriff of the county within which such prison is situated, setting forth the name and designation of every civil prisoner detained in such prison, the ground of and warrant for his imprisonment, and the period for which he has been so detained; and it shall be lawful for the sheriff to direct any civil prisoner to be brought before him, and, if he shall think fit, the sheriff may determine that the assistance of one of the procurators for the poor shall be afforded to such prisoner in raising a process of cessio bonorum.

No court fees, stamp duties, or Government payments exigible.

11. No fee fund or other dues of court shall be exigible in respect of any proceedings under the Cessio Acts or this Act; nor shall any stamp duty or other Government duty be exigible in respect of any disposition which the debtor shall be required or decerned to execute in terms thereof, any law or statute to the contrary notwithstanding.

Bank notes, money, &c. in possession of a bankrupt may be seized under warrant from sheriff. 19 & 20 Vict. c. 79.

12. The sheriff shall have power, upon cause shown by any creditor, or without any application if he shall think fit, at any time after the presentation of a petition for sequestration under the Bankruptcy Act, 1856, or for cessio, to grant warrant to take possession of and put under safe custody any bank notes, money, bonds, bills, cheques, or drafts or other moveable property belonging to or in the possession of the debtor; and, if necessary for that purpose, to open lockfast places, and to search the dwelling-house and person of the debtor.

Punishment of Fraudulent Debtors.

Punishment of fraudulent debtors in certain specified cases.

13. The debtor in a process of sequestration or cessio shall be deemed guilty of a crime and offence, and on conviction before the court of justiciary, or before the sheriff and a jury, shall be liable to be imprisoned for any time not exceeding two years, or by the sheriff without a jury for any time not exceeding sixty days, with or without hard labour:

(A.) In each of the cases following unless he proves to the satisfaction of the court that he had no intent to defraud; that is to say,

1. If he does not, to the best of his knowledge and belief, fully and truly disclose the state of his affairs in terms of the Bankruptcy (Scotland) Act, 1856, or the Cessio Acts, as the case may be:

19 & 20 Vict. c. 79.

2. If he does not deliver up to the trustee all his property, and all books, documents, papers, and writings relating to his property or affairs which are in his custody or under his control, and which he is required by law to deliver up, or if he does not deal with and dispose of the same according to the directions of the trustee:

3. If after the presentation of the petition for sequestration or cessio, or within four months next before such presentation, he conceals any part of his property, or conceals, destroys, or mutilates, or is privy to the concealment, destruction, or mutilation of any book, document, paper, or writing relating to his property or affairs:

4. If after, or within the time above specified, he makes or is privy to the making of any false entry in, or otherwise falsifying any book, document, paper, or writing affecting or relating to his property or affairs:

5. If within four months next before the presentation of the petition for sequestration or cessio he pawns, pledges, or disposes of, otherwise than in the ordinary way of trade, any property which he has obtained on credit and has not paid for:

6. If, being indebted to an amount exceeding two hundred pounds at the date of the presentation of the petition for sequestration or cessio, as the case may be, he has not, for three years next before such date, kept such books or accounts as, according to the usual course of any trade or business in which he may have been engaged, are necessary to exhibit or explain his transactions:

(B.) In each of the cases following:

1. If, knowing or believing that a false claim has been made by any person under the sequestration, he fails for the period of a month from the time of his acquiring such knowledge or belief to inform the trustee thereof:

2. If after the presentation of the petition for sequestration or cessio, or at any meeting of his creditors within four months next before such presentation, he attempts to

account for any part of his property by fictitious losses or expenses:

3. If within four months next before the presentation of the petition for sequestration or cessio he, by any false representation or other fraud, has obtained any property on credit and has not paid for the same:

4. If, after the date of granting sequestration or cessio, or within four months prior thereto, he absconds from Scotland, or makes preparations to abscond for the purpose of avoiding examination or other proceedings at the instance of his creditors, or taking with him property which ought by law to be divided amongst his creditors to the amount of twenty pounds or upwards, or if he fails, having no reasonable excuse (after receiving due notice), to attend the public examination appointed by the lord ordinary or the sheriff, or to submit himself for examination in terms of the statutes:

5. If, being insolvent, and with intent to defraud his creditors, or any of them, he makes or causes to be made any gift, delivery, or transfer of or any charge on or affecting his property.

False claim, &c a crime and offence.

14. If any creditor under any petition for sequestration or cessio, or disposition omnium bonorum, wilfully, and with intent to defraud, makes any false claim, or makes or tenders any proof, affidavit, declaration, or statement of account which is untrue in any material particular, he shall be deemed guilty of a crime and offence, and on conviction thereof shall be liable to be imprisoned for any time not exceeding one year, with or without hard labour.

Power to give information to Lord Advocate.

15. It shall be the duty of the trustee in any process of sequestration or cessio to report all offences under this Act to the presiding judge, who shall, on such representation or of his own motion, direct information in all such cases as he thinks ought to be prosecuted, to be laid before the Lord Advocate, who shall direct such inquiry and take such proceedings as he shall think fit.

As to punishments under this Act for offences punishable otherwise.

16. Where any person is liable under any other Act of Parliament or at common law to any punishment or penalty for any offence made punishable by this Act, such person may be proceeded against under such other Act of Parliament or at common law or under this Act, so that he be not punished twice for the same offence.

SCHEDULE.

6 & 7 Will. 4. c. 56.
39 & 40 Vict. c. 70. s. 26.

CHAPTER 35.

An Act to amend the Laws relating to the Protection of Wild Birds. [7th September 1880.]

WHEREAS it is expedient to provide for the protection of wild birds of the United Kingdom during the breeding season:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and

Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may for all purposes be cited as the Wild Birds Protection Act, 1880.

Definition of terms.

2. The words "wild birds" shall for all the purposes of this Act be deemed to mean all wild birds. The word "sheriff" shall include steward and also sheriff substitute and steward substitute.

Penalties for shooting or taking wild birds.

3. Any person who between the first day of March and the first day of August in any year after the passing of this Act shall knowingly and wilfully shoot or attempt to shoot, or shall use any boat for the purpose of shooting or causing to be shot, any wild bird, or shall use any lime, trap, snare, net, or other instrument for the purpose of taking any wild bird, or shall expose or offer for sale, or shall have in his control or possession after the fifteenth day of March, any wild bird recently killed or taken, shall, on conviction of any such offence before any two justices of the peace in England and Wales or Ireland, or before the sheriff in Scotland, in the case of any wild bird which is included in the schedule hereunto annexed, forfeit and pay for every such bird in respect of which an offence has been committed a sum not exceeding one pound, and, in the case of any other wild bird, shall for a first offence be reprimanded and discharged on payment of costs, and for every subsequent offence forfeit and pay for every such wild bird in respect of which an offence is committed a sum of money not exceeding five shillings, in addition to the costs, unless such person shall prove that the said wild bird was either killed or taken or bought or received during the period in which such wild bird could be legally killed or taken, or from some person residing out of the United Kingdom. This section shall not apply to the owner or occupier of any land, or to any person authorised by the owner or occupier of any land, killing or taking any wild bird on such land not included in the schedule hereto annexed.

Penalty for refusing to give name and place of abode.

4. Where any person shall be found offending against this Act, it shall be lawful for any person to require the person so offending to give his Christian name, surname, and place of abode, and in case the person so offending shall, after being so required, refuse to give his real name or place of abode, or give an untrue name or place of abode, he shall be liable on being convicted of any such offence to forfeit and pay, in addition to the penalties imposed by section three, such sum of money not exceeding ten shillings sterling as to the justices or sheriff shall seem meet.

Prosecution of offences.

11 & 12 Vict. c. 43.
42 & 43 Vict. c. 49.
27 & 28 Vict. c. 53.

5. All offences under this Act may be prosecuted, and penalties and forfeitures under this Act recovered,—

(1.) In England in manner provided by the Summary Jurisdiction (England) Acts; and

(2.) In Scotland before the sheriff in manner provided by the Summary Procedure Act, 1864, and any Acts amending the same; and

(3.) In Ireland within the police district of Dublin metropolis, in manner provided by the Acts regulating the powers and duties of justices of the peace for such district or of the police of such district, and elsewhere in Ireland before two

justices in manner provided by the Petty Sessions (Ireland) Act, 1851, and any Act amending the same. 14 & 15 Vict. c. 93.

6. All offences mentioned in this Act which shall be committed within the jurisdiction of the Admiralty shall be deemed to be offences of the same nature and liable to the same punishments as if they had been committed upon any land in the United Kingdom, and may be dealt with, inquired of, tried, and determined in any county or place in the United Kingdom in which the offender shall be apprehended or be in custody or be summoned, in the same manner in all respects as if such offences had been actually committed in that county or place; and in any information or conviction for any such offence the offence may be averred to have been committed "on the high seas." And in Scotland any offence committed against this Act on the sea coast or at sea beyond the ordinary jurisdiction of any sheriff, justice or justices of the peace, shall be held to have been committed in any county abutting on such sea coast or adjoining such sea, and may be tried and punished accordingly. As to trial of offences committed within the Admiralty jurisdiction.

Where any offence under this Act is committed in or upon any waters forming the boundary between any two counties, districts of quarter sessions, or petty sessions, such offence may be prosecuted before any justices of the peace or sheriff in either of such counties or districts.

7. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-one, and on the same day the Act passed in the session of Parliament holden in the thirty-second and thirty-third years of the reign of Her present Majesty, entitled "An Act for the preservation of Sea Birds," and the Act passed in the session of Parliament holden in the thirty-fifth and thirty-sixth years of the reign of Her present Majesty, entitled "An Act for the protection of certain wild birds during the breeding season," and the Act passed in the session of Parliament holden in the thirty-ninth and fortieth years of the reign of Her present Majesty, entitled "An Act for the preservation of Wild Fowl," shall be repealed. Commencement of Act. Repeal of Acts. 32 & 33 Vict. c. 17. 35 & 36 Vict. c. 78. 39 & 40 Vict. c. 29.

8. One of Her Majesty's Principal Secretaries of State as to Great Britain, and the Lord Lieutenant as to Ireland, may, upon application of the justices in quarter sessions assembled of any county, by order extend or vary the time during which the killing and taking of wild birds or any of them is prohibited by this Act; after the making of which order the penalties imposed by this Act in respect of such wild birds shall in such county apply only to offences committed during the time specified in such order; and the order for the extension or variation of such time shall be published, if made by the Secretary of State, in the London Gazette, or if made by the Lord Lieutenant, in the Dublin Gazette, and a copy of the London Gazette or Dublin Gazette containing any order made under this Act shall be evidence of the same having been made. Extension or variation of close time.

9. The operation of this Act shall not extend to the Island of Saint Kilda, and it shall be lawful for one of Her Majesty's Principal Secretaries of State as to Great Britain, and for the Lord Lieutenant as to Ireland, where it shall appear desirable, from time to time, upon the application of the justices in quarter sessions assembled in any county to exempt any such county or part or Extent of Act.

parts thereof, as to all or any wild birds, from the operation of this Act; and every such order shall be published and may be proved in the manner provided in the preceding section.

SCHEDULE.

American quail.	Kittiwake.	Sealark.
Auk.	Lapwing.	Seamew.
Avocet.	Loon.	Sea parrot.
Bee-eater.	Mallard.	Sea swallow.
Bittern.	Marrot.	Shearwater.
Bonxie.	Merganser.	Shelldrake.
Colin.	Murre.	Shoveller.
Cornish chough.	Night-hawk.	Skua.
Coulterneb.	Night-jar.	Smew.
Cuckoo.	Nightingale.	Snipe.
Curlew.	Oriole.	Solan goose.
Diver.	Owl.	Spoonbill.
Dotterel.	Ox bird.	Stint.
Dunbird.	Oyster catcher.	Stone curlew.
Dunlin.	Peewit.	Stonehatch.
Eider duck.	Petrel.	Summer snipe.
Fern-owl.	Phalarope.	Tarrock.
Fulmar.	Plover.	Teal.
Gannet.	Ploverspage.	Tern.
Goatsucker.	Pochard.	Thickknee.
Godwit.	Puffin.	Tystey.
Goldfinch.	Purre.	Whaup.
Grebe.	Razorbill.	Whimbrel.
Greenshank.	Redshank.	Widgeon.
Guillemot.	Reeve or Ruff.	Wild duck.
Gull (except Black-backed gull).	Roller.	Willock.
	Sanderling.	Woodcock.
Hoopoe.	Sandpiper.	Woodpecker.
Kingfisher.	Scout.	

CHAPTER 36.

An Act to amend the Savings Banks Acts.

[7th September 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Repayment by terminable annuity of deficit on trustee savings bank account. 26 & 27 Vict. c. 25.

1. Whereas in pursuance of the Savings Bank Investment Act, 1863, the National Debt Commissioners annually prepare a balance sheet showing the assets and liabilities of the Commissioners in respect of trustee savings banks on the previous twentieth day of November, and the said balance sheet has annually shown a deficiency of the said assets to meet the liabilities, and such deficiency has in pursuance of the said Act been declared by the Treasury to be a charge on the Consolidated Fund of the United Kingdom:

26 & 27 Vict. c. 25.

And whereas in the said balance sheet the securities forming part of the assets have in pursuance of the said Act been valued at the price which the like securities bore on the said day in the public

market, and by reason of the adoption of that mode of valuation and the variation in the price of securities the deficiency has in some years appeared to have diminished, whereas if the securities had in every year been valued at the same price such diminution would not have appeared:

And whereas in pursuance of section seventeen of the Customs, Inland Revenue, and Savings Banks Act, 1877, the National Debt Commissioners annually make out an account with respect to the year ending on the previous twentieth day of November, showing on the one side the interest accrued on the above-mentioned assets, and showing on the other side the interest paid and credited to the trustees of trustee savings banks, and the interest accrued is annually insufficient to meet the interest paid and credited, and such deficiency has been paid out of moneys provided by Parliament: 40 & 41 Vict. c. 13.

And whereas it is expedient to make further provision respecting the above-mentioned balance sheet and deficiencies: Be it therefore enacted as follows:

(1.) In every balance sheet of the assets and liabilities of the National Debt Commissioners in respect of trustee savings banks prepared after the passing of this Act in pursuance of the Savings Bank Investment Act, 1863, the assets besides being valued in manner directed by the said Act shall also be valued as follows; that is to say, 26 & 27 Vict. c. 25.

The Government stock shall be valued at such sum as would, if invested to yield three and a quarter per centum per annum, produce the same income as the said stock;

The terminable annuities shall be valued at the total amount of the future payments after deducting discount at the rate of three and a quarter per centum per annum; and

The residue of the assets shall be valued at par.

The sum by which the assets, valued as directed by this Act, in the balance sheet prepared for the year ending on the twentieth day of November one thousand eight hundred and eighty are insufficient to meet the liabilities of the National Debt Commissioners in respect of trustee savings banks on that day is in this Act referred to as the capital deficiency. There shall be added to the said capital deficiency the sum (if any) by which during the year ending on the last-mentioned day the interest accrued from the assets of the National Debt Commissioners in respect of trustee savings banks was insufficient to meet the interest paid and credited to the trustees of the trustee savings banks.

For the purpose of paying to the National Debt Commissioners the total deficiency so ascertained, the Treasury shall, by warrant under their hands, create and direct the Governor and Company of the Bank of England to inscribe in their books for the National Debt Commissioners on the trustee savings banks account a terminable annuity for such number of years, not exceeding twenty-eight, computed from the first day of April one thousand eight hundred and eighty-one, as the Treasury think expedient, of such an amount as will pay off the said total deficiency if the interest is calculated at the rate of three and a quarter per centum per annum.

The said annuity shall be charged upon the Consolidated Fund, and shall be added to and paid out of the permanent annual charge

for the National Debt, and the permanent annual charge for the National Debt shall, during the period for which the said annuity is created, be increased by the amount of the annuity.

32 & 33 Vict. c. 59.

Sections four, five, six, and seven of the Savings Bank Investment Act, 1869, shall apply to such terminable annuity in like manner as they apply to the terminable annuities created in pursuance of that Act for the National Debt Commissioners on account of savings banks.

Reduction of rate of interest in the case of trustee savings banks. 26 & 27 Vict. c. 87.

2. After the twentieth day of November one thousand eight hundred and eighty, all receipts issued either before or after that day to the trustees of trustee savings banks by the National Debt Commissioners, in respect of money paid into the Banks of England or Ireland by such trustees, shall carry interest at the rate of three per centum per annum, and the Trustee Savings Banks Act, 1863, shall be construed as if three pounds were throughout section twenty-one of that Act substituted for three pounds five shillings.

From and after the same day, the interest payable to depositors by the trustees of any trustee savings bank shall not exceed the rate of two pounds fifteen shillings per centum per annum.

Investment of deposits in savings banks in Government stock.

3.—(1.) Subject to the regulations under this Act, any deposit in a trustee or Post Office savings bank, or any part of such deposit, may on the request of the depositor be invested by the savings bank authority in any Government stock; provided that—

(*a.*) The sum invested shall not be less than ten pounds, or the amount of the current price of ten pounds stock with the addition of the commission, whichever sum is least:

(*b.*) The amount of stock credited to any one account in any savings bank year (whether any stock has been previously sold or not) shall not exceed one hundred pounds stock:

(*c.*) The whole amount of stock credited to any one account shall not exceed three hundred pounds stock.

(2.) Subject to the regulations under this Act, the depositor may request the savings bank authority to sell the stock standing to his account, or any part of such stock, not less than ten pounds stock, or than stock of the value of ten pounds over and above the commission, whichever is least.

(3.) Upon request from a depositor for an investment in stock under this section, the savings bank authority shall, in the prescribed manner, and on the prescribed day, not later than seven days after the receipt of the request, charge the depositor with the current price on that day of the stock and the commission, and credit the depositor with the equivalent amount of stock out of stock standing to the savings bank investment account of the National Debt Commissioners, and send to the depositor a certificate thereof in the prescribed form.

(4.) On a request for a sale of stock under this section the savings bank authority shall, in the prescribed manner, and on the prescribed day, not later than seven days after the receipt of the request, discharge the savings bank investment account of the National Debt Commissioners from the proper amount of stock and write the same off from the account of that depositor, and credit him with the current price on the said day of that stock after deducting commission, and shall forthwith pay over the same to him.

(5.) The dividends on the Government stock credited to a depositor shall, subject to the deduction of the commission, be dealt with in the same manner as interest on the deposits of that depositor.

(6.) For the purpose of an immediate investment under this section a deposit to an amount not exceeding the value of one hundred pounds stock with the commission may be deposited in one savings bank year, and in computing the maximum amount of deposit allowable for a depositor in a savings bank, the value of the amount of stock credited to the account of that depositor, or any sum deposited for the sole purpose of an immediate investment in stock, shall not be reckoned, and if by the price of any stock being credited to him as aforesaid, or by the deposit of any sum for immediate investment in stock, his deposit is raised so as to be in excess of the said maximum, that excess shall not be deemed unlawful.

(7.) Subject to the regulations under this Act all sums received by any savings bank authority for investment in Government stock shall be paid over to the National Debt Commissioners, and shall be invested in like manner as other moneys in the hands of those Commissioners, and all sums required for the payment of the sums credited to depositors as the price of stock sold shall be provided and paid by the National Debt Commissioners in like manner as sums required to repay deposits in saving banks.

The National Debt Commissioners shall keep to the prescribed account (in this Act referred to as the savings bank investment account) such amount of and description of Government stock as is sufficient to meet the amounts and description of stock credited to depositors in pursuance of this Act.

(8.) Subject to the regulations under this Act, on a request from a depositor to obtain for him a stock certificate with coupons annexed, under the National Debt Act, 1870, for such amount of stock standing to his account, being either fifty pounds or a multiple of fifty pounds, as is specified in the request, the savings bank authority shall, in the prescribed manner, write off the amount of stock from the account of the said depositor, and procure from the National Debt Commissioners a stock certificate for the same amount of stock. 33 & 34 Vict. c. 71.

Provided, that the sum required to pay for the commission, the expenses, and the fee for the stock certificate shall be paid by, or debited in account to, the depositor in the prescribed manner.

(9.) There shall be charged the prescribed commission on the investment and sale of stock and on the receipt of the dividends under this section, and such commission shall be applied in the prescribed manner in defraying the expenses incurred in carrying into effect this section.

(10.) The current price for purchases and sales respectively on any day shall be a price to be ascertained and certified on that day in the prescribed manner.

(11.) Subject to the regulations made under this Act all enactments for the time being in force relating to savings banks, and all regulations made in pursuance of those enactments, shall, so far as is consistent with the tenour thereof, be construed in like manner as if the stock standing to the credit of any account were a deposit.

Regulations as to investment in Government stock.

4. Subject to the provisions of this Act the Treasury, with the consent of the National Debt Commissioners so far as any regulations relate to those Commissioners, and with the consent of the Postmaster General so far as any regulations relate to Post Office Savings Banks, may from time to time make and when made revoke, alter, or add to regulations with respect to—

(1.) Investments in and sales of stock in pursuance of this Act; and the receipt and payment of dividends on such stock; and

(2.) Any other matter or thing necessary or proper for the purpose of carrying into effect this Act.

All regulations so made shall come into operation at the time therein mentioned, and shall be binding on all persons as if they were enacted in this Act; and a copy thereof shall be laid before both Houses of Parliament within one month after they are made if Parliament be then sitting, and if not, within one month after the commencement of the then next session of Parliament.

Definitions.

5. In this Act, unless the context otherwise requires—

The expression "Postmaster General" means Her Majesty's Postmaster General for the time being.

The expression "Treasury" means the Commissioners of Her Majesty's Treasury.

The expression "Government stock" means Consolidated Three Per Cent. Bank Annuities, Reduced Three Per Cent. Bank Annuities, and New Three Per Cent. Bank Annuities.

The expression "National Debt Commissioners" means the Commissioners for the Reduction of the National Debt.

The expression "prescribed" means prescribed by the regulations made under this Act.

The expression "trustee savings bank" means a savings bank to which the Trustee Savings Banks Act, 1863, extends.

26 & 27 Vict. c. 87.

The expression "savings bank authority" means as regards any trustee savings bank the trustees of that bank, and as regards the Post Office Savings Banks the Postmaster General.

The expression "trustees" includes managers.

A savings bank year shall be reckoned as the twelve months ending, in the case of a trustee savings bank, on the twentieth day of November, and in the case of a Post Office Savings Bank, on the thirty-first day of December.

In computing time for the purposes of this Act there shall be excluded every Sunday and every day which is a holiday within the meaning of the Bank Holidays Act, 1871, and the Holidays Extension Act, 1875.

34 & 35 Vict. c. 17.
38 & 39 Vict. c. 13.

Amendment of 26 & 27 Vict. c. 87. s. 29., as to the separate surplus fund of trustee savings banks.

6. Nothing in section twenty-nine of the Trustee Savings Banks Act, 1863, shall require the trustees of any trustee savings bank to ascertain, certify, and pay over annually to the National Debt Commissioners the amount of any increased stock and property, except when they are required so to do by the said Commissioners, and any amount so paid over shall carry interest at the same rate as any other sums standing to the credit of the said trustee savings bank.

Commencement of Act.

7. This Act shall come into operation on the first day of November one thousand eight hundred and eighty.

Short title.

8. This Act may be cited as the Savings Banks Act, 1880.

Each of the Acts set forth in the Schedule to this Act is in this Act referred to and may be cited by the short title therein mentioned. 26 & 27 Vict. c. 25. 26 & 27 Vict. c. 87.

SCHEDULE.

ACTS REFERRED TO.

Session and Chapter.	Title.	Short Title.
26 & 27 Vict. c. 25.	An Act to make further provision for the investment of the moneys received by the Commissioners for the Reduction of the National Debt from the trustees of savings banks established under the enactments of the Act Ninth George the Fourth, chapter ninety-two.	The Savings Bank Investment Act, 1863.
26 & 27 Vict. c. 87.	An Act to consolidate and amend the laws relating to savings banks.	The Trustee Savings Banks Act, 1863.

CHAPTER 37.

An Act for taking the Census of England.

[7th September 1880.]

WHEREAS it is expedient to take the census of England in the year one thousand eight hundred and eighty-one:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Local Government Board to superintend the taking of the census.

1. The Local Government Board shall have the care of superintending the taking of the census, and shall cause to be prepared and printed, for the use of the persons to be employed in taking it, such forms and instructions as the said Board shall deem necessary, and the Registrar General shall issue all such forms and instructions to the persons for whose use they shall be intended; and all the expenses which shall be incurred by authority of the said Board, with the consent of the Treasury, under this Act, shall be paid out of such moneys as shall be provided by Parliament for that purpose.

Registrars sub-districts to be formed into enumerators divisions.

2. Every registrar's sub-district in England shall be formed into enumerators divisions according to instructions to be prepared by or under the direction of the said Board, who shall cause a sufficient number of copies of such instructions to be sent to every registrar of births and deaths in England; and the registrars, with all convenient speed, shall divide the several sub-districts into enumerators divisions according to such instructions, and subject in each case to the revision of the superintendent registrar, and to the final revision and approval of the Registrar General.

Enumerators to be appointed.

3. The several registrars of births and deaths in England shall make and return to their respective superintendent registrars a list

containing the names and places of abode of a sufficient number of persons, duly qualified according to instructions to be prepared by or under the direction of the said Board, to act as enumerators within their several sub-districts, and such persons, when approved of by the superintendent registrar, shall be appointed by him enumerators for taking the census, subject nevertheless to the approval of the Registrar General; and the registrar, with the approval of the superintendent registrar, shall assign a division to each enumerator, and shall distribute to the several enumerators in his sub-district the forms and instructions which shall have been issued for that purpose by the Registrar General, and shall personally ascertain that each enumerator thoroughly understands the manner in which the duties required of him are to be performed.

Householders schedules to be left at dwelling-houses.

4. Schedules shall be prepared by or under the direction of the said Board for the purpose of being filled up by or on behalf of the several occupiers of dwelling-houses as herein-after provided, with particulars of the name, sex, age, rank, profession or occupation, condition as to marriage, relation to head of family, and birthplace of every living person who abode in every house on the night of Sunday the third day of April one thousand eight hundred and eighty-one, and also whether any were blind, or deaf and dumb, or imbecile or lunatic; and the registrars in England shall in the course of the week ending on Saturday the second day of April in the said year one thousand eight hundred and eighty-one leave or cause to be left at every dwelling-house within their respective sub-districts one or more of the said schedules for the occupier or occupiers thereof or of any part thereof, and upon every such schedule shall be plainly expressed that it is to be filled up by the occupier of such dwelling-house, (or where such dwelling-house is let or sub-let in different stories or apartments, and occupied distinctly by different persons or families, by the occupier of each such distinct story or apartment,) and that the enumerator will collect all such schedules within his division on the Monday then next following.

Occupiers to fill up the schedules and sign and deliver them to the enumerator.

Every occupier of any dwelling-house, or of any distinct story or apartment in any dwelling-house, with or for whom any such schedule shall have been left as aforesaid, shall fill up the said schedule to the best of his or her knowledge and belief, so far as relates to all persons dwelling in the house, story, or apartment occupied by him or her, and shall sign his or her name thereunto, and shall deliver the schedule so filled up, or cause the same to be delivered, to the enumerator when required so to do.

Penalty for neglect.

Every such occupier who shall wilfully refuse or without lawful excuse neglect to fill up the said schedule to the best of his or her knowledge and belief, or to sign and deliver the same as herein required, or who shall wilfully make, sign, or deliver, or cause to be made, signed, or delivered, any false return of all or any of the matters specified in the said schedule, shall forfeit a sum not more than five pounds nor less than twenty shillings.

Schedules to be collected from house to house, and corrected if found to be erroneous.

5. The enumerators shall visit every house in their respective divisions, and shall collect all the schedules so left within their division from house to house, so far as may be possible, on Monday the fourth day of April in the said year one thousand eight hundred

and eighty-one, and shall complete such of the schedules as upon delivery thereof to them shall appear to be defective, and correct such as they shall find to be erroneous, and shall copy the schedules, when completed and corrected, into books to be provided them for that purpose, and shall add thereunto an account, according to the best information which they shall be able to obtain, of all the other persons living within their division who shall not be included in the schedules so collected by them.

Enumerators to take an account of houses, &c., and to distinguish the boundaries of parishes, boroughs, &c.

6. Every enumerator shall also take an account of the occupied houses, and of the houses then building and therefore uninhabited, and also of all other uninhabited houses within his division, and shall also take an account of all such particulars herein-before mentioned, and none others, according to the forms and instructions which may be issued under this Act; and in the book into which he shall have copied the householders schedules and other particulars, as herein-before directed, each enumerator shall distinguish the several civil parishes within his division, or such parts thereof as shall be within his division, and shall also distinguish those civil parishes or parts of civil parishes within his division which are within the limits of any city or borough returning or contributing to return a member or members to serve in Parliament, or of any incorporated city or borough, or of any urban sanitary district, or of any rural sanitary district, or of any ecclesiastical district or parish, or of any area prescribed in that behalf by the instructions, and shall deliver such book to the registrar of the sub-district, together with the householders schedules collected by him, and shall sign a form or declaration to the effect that the said book has been truly and faithfully filled up by him, and that to the best of his knowledge the same is correct, which form of declaration shall be prepared by or under the direction of the Local Government Board and issued by the Registrar General with the forms and instructions aforesaid.

Enumerators to deliver their books, with the householders schedules, to the registrar.

Registrars to verify the enumerators books.

7. The registrar to whom such enumerators books shall be delivered shall examine the same, and shall satisfy himself that the instructions in each case have been punctually fulfilled, and if not shall cause any defect or inaccuracy in the said book to be supplied so far as may be possible; and when the books shall have been made as accurate as is possible the registrar shall deliver them to the superintendent registrar of his sub-district, and thereafter shall transmit the householders schedules to the Registrar General.

Superintendent registrars to examine the enumerators books and return them to the Registrar General.

8. The superintendent registrar shall examine all the books which shall be so delivered to him, and shall satisfy himself how far the registrars have duly performed the duties required of them by this Act, and shall cause any inaccuracies which he shall discover in such books to be corrected so far as may be possible, and shall return on or before the second day of May one thousand eight hundred and eighty-one, or such other day as may be fixed by the Registrar General, all the said books to the Registrar General for the use of the Local Government Board.

An abstract of returns to be printed and laid before Parliament.

9. The said Board shall cause a detailed abstract to be made of the said returns; and also a preliminary abstract which shall be printed and laid before both Houses of Parliament within three calendar months next after the first day of June in the year one

thousand eight hundred and eighty-one, if Parliament be sitting, or if Parliament be not sitting, then within the first fourteen days of the session then next ensuing.

Masters, &c. of gaols, &c. to be appointed enumerators of the inmates thereof.

10. The master or keeper of every gaol, prison, or house of correction, workhouse, hospital, or lunatic asylum, and of every public or charitable institution, which shall be determined upon by the Registrar General, shall be the enumerator of the inmates thereof, and shall be bound to conform to such instructions as shall be sent to him by the authority of the said Board for obtaining the returns required by this Act, so far as may be practicable, with respect to such inmates.

Overseers, peace officers, and relieving officers of unions formed under 4 & 5 Will. 4. c. 76. bound to act as enumerators.

11. The overseers of the poor in every civil parish in England, and the constables or other peace officers for such civil parishes, and the relieving officers of any union or civil parish not in union having a board of guardians acting under the Poor Law Amendment Act, 1834, or the Acts amending the same, shall be bound to act as enumerators under this Act within their respective civil parishes and unions, if required so to act by the said Board; and where they shall so act shall be entitled to allowances as enumerators under the provisions of this Act; and every such overseer, relieving officer, constable, and other peace officer who shall refuse or wilfully neglect so to act, and duly to perform the duties required of the said enumerators by this Act, shall for every such offence forfeit a sum not more than ten pounds nor less than five pounds.

Returns of persons travelling or on shipboard, or not in houses.

12. The Local Government Board shall obtain, by such ways and means as shall appear to them best adapted for the purpose, returns of the particulars required by this Act with respect to all persons who during the said night of Sunday the third day of April were travelling or on shipboard, or for any other reason were not abiding in any house of which account is to be taken by the enumerators and other persons as aforesaid, and shall include such returns in the abstract to be made by them as aforesaid.

Table of allowances to enumerators and others.

13. The said Board shall cause to be prepared a table of allowances to be made to the several enumerators, registrars, superintendent registrars, and other persons in England employed in the execution of this Act; and such table, when approved by the Treasury, shall be laid before both Houses of Parliament on or before the first day of March one thousand eight hundred and eighty-one, if Parliament be sitting, or if Parliament be not sitting, then within the first fourteen days of the session then next ensuing.

Payments to be certified to the Registrar General.

14. The superintendent registrar of every district in England shall within one calendar month next after the taking of the census certify to the Registrar General the total amount of the allowances to which he, and the registrars, enumerators, and other persons in that district, are respectively entitled according to the said table.

Manner in which the payments shall be made to persons employed in execution of this Act in England.

15. The Treasury shall, through the Registrar General, pay to each superintendent registrar, out of the moneys provided by Parliament for that purpose, the whole amount of the allowances to which the said superintendent registrar, and the registrars, enumerators, and other persons in each district, are severally entitled according to the said table; and each superintendent registrar shall pay over to the registrars in his district the allowances to which they the said registrars are entitled, and shall also pay over or

cause to be paid over to the enumerators and other persons in his district the allowances to which they are severally entitled according to the said table; and the receipts to be given by the enumerators and other persons and registrars for payment of their said allowances shall be delivered to the superintendent registrar, who shall transmit the same, together with the receipt for his own allowance, to the Registrar General.

Provided that no such payment shall be made to any enumerator or other person who shall be required to act as an enumerator under this Act, but upon production of a certificate under the hand of the registrar that the duties required of such enumerator or other person acting as enumerator by this Act have been faithfully performed, and the like certificate shall be required under the hand of the superintendent registrar with respect to the registrar before any payment shall be made to the registrar, and the like certificate under the hand of the Registrar General with respect to the superintendent registrar before any payment shall be made to the superintendent registrar.

Penalty on persons for wilful default.

16. Every superintendent registrar and registrar, and every enumerator and other person who is bound under this Act if required to act as enumerator, making wilful default in any of the matters required of them respectively by this Act, or making any wilfully false declaration, shall for every such wilful default or false declaration forfeit a sum not exceeding five pounds nor less than two pounds.

Penalty for refusing information or giving false answers.

17. The enumerators and other persons employed in the execution of this Act shall be authorized to ask all such questions as shall be directed in any instructions to be prepared by or under the direction of the Local Government Board, which shall be necessary for obtaining the returns required by this Act; and every person refusing to answer or wilfully giving a false answer to such questions, or any of them, shall for every such refusal or wilfully false answer forfeit a sum not exceeding five pounds nor less than twenty shillings.

Recovery of penalties.

18. All penalties imposed by this Act shall be recovered in a summary manner before two justices of the peace having jurisdiction in the county or place where the offence is committed in the manner prescribed by law in this behalf.

Interpretation of terms.

19. In this Act—

The expression "civil parish" means a place for which a separate poor rate is or can be made, and has in the metropolis the same meaning as in the Metropolis Management Act, 1855. 18 & 19 Vict. c. 120.

The expression "dwelling-house" shall include all buildings and tenements of which the whole or any part shall be used for the purpose of human habitation.

The expression "Treasury" means the Commissioners of Her Majesty's Treasury.

Title of the Act.

20. This Act may be cited as the Census Act, 1880.

CHAPTER 38.

An Act for taking the Census of Scotland.

[7th September 1880.]

WHEREAS it is expedient to take the census of Scotland in the year one thousand eight hundred and eighty-one:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Secretary of State to superintend census.

1. One of Her Majesty's Principal Secretaries of State (hereinafter called the Secretary of State) shall have the care of superintending the taking of the census of Scotland, and shall cause to be prepared and printed, for the use of the persons to be employed in taking it, such forms and instructions as he shall deem necessary, and the Registrar General for Scotland shall issue all such forms and instructions to the persons for whose use they shall be intended; and all the expenses which shall be incurred by authority of such Secretary of State, with the consent of the Commissioners of Her Majesty's Treasury, under this Act, shall be paid out of such moneys as shall be provided by Parliament for that purpose.

Copy of this Act to be sent to every sheriff and the chief magistrate of Edinburgh, &c.

2. The Registrar General for Scotland shall send a printed copy of this Act to the sheriff of every county in Scotland, and to the chief magistrate of the burghs of Edinburgh, Glasgow, Dundee, Aberdeen, Greenock, Paisley, Leith, and Perth.

Registrars districts to be formed into enumerators divisions.

3. Every registrar's district in Scotland shall be formed into enumerators divisions according to instructions to be prepared by or under the direction of such Secretary of State, who shall cause a sufficient number of copies of such instructions to be sent to every registrar of births, deaths, and marriages in Scotland; and the registrars, with all convenient speed, shall divide the several districts into enumerators divisions according to such instructions, and subject in each case to be revised by the sheriff of the county or the chief magistrate of the burgh, being one of the burghs mentioned in the second section hereof, as the case may be.

Enumerators to be appointed.

4. The several registrars of births, deaths, and marriages in Scotland shall make and return, in the case of the burghs mentioned in the second section hereof to the chief magistrate of the burgh, and in the case of every other burgh and of every county to the sheriff of the county, a list containing the names and places of abode of a sufficient number of persons, duly qualified according to instructions to be prepared by or under the direction of the Secretary of State, to act as enumerators within their several districts, and such persons, when approved of by the sheriff or chief magistrate, shall be appointed by the registrar, by any writing under his hand, enumerators for taking the census; and the registrar, with the like approval, shall assign a division to each enumerator, and shall distribute to the several enumerators in his district the forms and instructions which shall have been issued for that purpose by the Registrar General for Scotland, and shall personally ascertain that each enumerator thoroughly understands the manner in which the duties required of him are to be performed.

Householders schedules to be left at dwelling-houses.

5. Schedules shall be prepared by or under the direction of the Secretary of State for the purpose of being filled up by or on behalf of the several occupiers in dwelling-houses as herein-after provided, with particulars of the name, sex, age, rank, profession or occupation, condition, relation to head of family, and birthplace of every living person who abode in every house on the night of Sunday the third day of April one thousand eight hundred and eighty-one, and also whether any were blind, or deaf and dumb, or imbecile or lunatic, and the registrars in Scotland shall in the course of the week ending on Saturday the second day of April in the year one thousand eight hundred and eighty-one leave or cause to be left at every dwelling-house within their respective districts one or more of the said schedules for the occupier or occupiers thereof or of any part thereof, and upon every such schedule shall be plainly expressed that it is to be filled up by the occupier of such dwelling-house, (or where such dwelling-house is let in different stories or apartments, and occupied distinctly by different persons or families, by the occupier of each such distinct story or apartment,) and that the enumerator will collect all such schedules within his division on the Monday then next following; and every occupier of any dwelling-house, or of any distinct story or apartment in any dwelling-house, with or for whom any such schedule shall have been left as aforesaid, shall fill up the said schedule to the best of his or her knowledge and belief, so far as relates to all persons dwelling in the house, story, or apartment occupied by him or her, and shall sign his or her name thereunto, and shall deliver the schedule so filled up, or cause the same to be delivered, to the enumerator when required so to do; and every such occupier who shall wilfully refuse or without lawful excuse neglect to fill up the said schedule to the best of his or her knowledge and belief, or to sign and deliver the same as herein required, or who shall wilfully make, sign, or deliver, or cause to be made, signed, or delivered, any false return of all or any of the matters specified in the said schedule, shall forfeit a sum not more than five pounds nor less than twenty shillings.

Occupiers to fill up the schedules and sign and return them to the enumerator

Penalty for neglect.

Schedules to be collected from house to house, and corrected, if found to be erroneous.

6. The enumerators shall visit every house in their respective divisions, and shall collect all the schedules so left within their division from house to house, so far as may be possible, on Monday the fourth day of April in the year one thousand eight hundred and eighty-one, and shall complete such of the schedules as upon delivery thereof to them shall appear to be defective, and correct such as they shall find to be erroneous, and shall copy the schedules, when completed and corrected, into books to be provided them for that purpose, and shall add thereunto an account, according to the best information which they shall be able to obtain, of all the other persons living within their division who shall not be included in the schedules so collected by them.

Enumerators to take an account of houses, &c., and to distinguish the boundaries of parishes and burghs.

7. Every enumerator shall also take an account of the occupied houses, and of the houses then building and therefore uninhabited, and also of all other uninhabited houses within his division, stating the number of rooms, including the kitchen, if any, as a room, having a window or windows, not being windows with a borrowed light, in each dwelling-house, and shall also take an account of all

the particulars herein-before mentioned, and none other, according to the forms and instructions which may be issued under this Act; and in the book into which he shall have copied the householders schedules and other particulars, as herein-before directed, each enumerator shall distinguish the several parishes and school board districts within his division, or such parts thereof as shall be within his division, and shall also distinguish those parishes or parts of parishes within his division which are within the limits of any city or burgh returning or contributing to return a member or members to serve in Parliament, or any royal burgh or any place in which either of the General Police and Improvement Acts, thirteenth and fourteenth Victoria, chapter thirty-three, or twenty-fifth and twenty-sixth Victoria, chapter one hundred and one, has been adopted, and shall deliver such book to the registrar of the district, together with the householders schedules collected by him, and shall sign a form or declaration to the effect that the said book has been truly and faithfully filled up by him, and that to the best of his knowledge the same is correct, which form of declaration shall be prepared by or under the direction of such Secretary of State, and issued by the Registrar General for Scotland with the forms and instructions aforesaid.

Enumerators to deliver their books, with the householders schedules, to the registrar.

Registrars to verify the enumerators books and deliver them to the sheriff, &c.

8. The registrar to whom such enumerators books shall be delivered shall examine the same, and shall satisfy himself that the instructions in each case have been punctually fulfilled, and if not shall cause any defect or inaccuracy in the said books to be supplied so far as may be possible; and when the books shall have been made as accurate as is possible the registrar shall deliver them to the sheriff of the county or the chief magistrate of the burgh, being one of the burghs mentioned in the second section hereof, as the case may be, as herein-after provided, and thereafter shall transmit the householders schedules to the Registrar General for Scotland.

Returns to be given to the sheriffs of counties and chief magistrates of Edinburgh, &c.

9. The sheriff of every county and the chief magistrate of each of the burghs mentioned in the second section hereof shall appoint a time or times, which shall not be earlier than the ninth nor later than the twenty-third day of April one thousand eight hundred and eighty-one, for the registrars of districts within their respective jurisdictions to attend at such places as they may appoint, with the books filled up under this Act, of which times and places intimation shall be given to the registrars in such manner as shall be directed by the sheriffs and chief magistrates respectively, who shall then and there receive from the registrars the said books, and cause every registrar to make a declaration to the effect that to the best of his knowledge the same are correct; and the sheriffs and chief magistrates, if they see cause, may examine the registrars touching any of the matters to which the books relate, and shall cause any inaccuracies which they shall discover in such books to be corrected so far as may be possible, and shall thereafter direct the sheriff clerk of the county or the town clerk of the burgh, being one of the burghs mentioned in the second section hereof, as the case may be, to indorse the same (if not previously indorsed) with the name of the county wherein the parish or place therein mentioned is situate, or otherwise (where any of the said sheriffs shall think proper) they shall direct the registrar to verify the said books before any

justice of the peace of their respective counties, and thereafter to transmit the same previously to the said twenty-third day of April in any convenient manner to the said sheriffs, who shall direct the same to be indorsed as aforesaid.

Sheriffs of counties and chief magistrates of Edinburgh, &c. to receive the returns and transmit them to the Registrar General.

10. The sheriffs of counties and the chief magistrates of each of the burghs mentioned in the second section hereof shall, on or before the fourth day of May one thousand eight hundred and eighty-one, transmit all the books by them received from the registrars (together with a list of the parishes and places, including the burghs not mentioned in the second section hereof, within their respective counties and burghs, being burghs mentioned in the said section, from whence no returns have been made to them,) to the office of the Registrar General for Scotland for the use of the Secretary of State: Provided always, that such Registrar General may empower the said sheriffs or chief magistrates, or any of them, on a special application to that effect, to retain the said books for any period not later than the sixteenth day of May of the said year.

An abstract of returns to be printed and laid before Parliament.

11. The Secretary of State shall cause an abstract to be made of the said returns; and such abstract shall be printed, and laid before both Houses of Parliament within twelve calendar months next after the first day of June in the year one thousand eight hundred and eighty-one, if Parliament be sitting, or if Parliament be not sitting, then within the first fourteen days of the session then next ensuing.

Governors, &c. of gaols, &c. to be appointed enumerators of the inmates thereof.

12. The governor, master, or keeper of every gaol, prison, or house of correction, poorhouse, hospital, or lunatic asylum, and of every public or charitable institution, which shall be determined upon by the said Registrar General, shall be the enumerator of the inmates thereof, and shall be bound to conform to such instructions as shall be sent to him by the authority of the Secretary of State for obtaining the returns required by this Act, so far as may be practicable, with respect to such inmates.

Inspectors of poor, &c. bound to act as enumerators.

13. The inspectors and assistant inspectors of poor in every parish or combination in Scotland shall be bound to act as enumerators under this Act within their respective parishes and combinations, if required so to act by the authority of the Secretary of State, and when they shall so act shall be entitled to allowances as enumerators under the provisions of this Act; and every such inspector or assistant inspector of poor who shall refuse or wilfully neglect so to act and duly to perform the duties required of the said enumerators by this Act, shall for every such offence forfeit a sum not more than ten pounds nor less than five pounds.

Returns of houseless poor and of persons travelling or on shipboard.

14. The Secretary of State shall obtain, by such ways and means as shall appear to him best adapted for the purpose, returns of the particulars required by this Act with respect to all houseless persons, and all persons who during the said night of Sunday the third day of April were travelling or on shipboard, or for any other reason were not abiding in any house of which account is to be taken by the enumerators and other persons as aforesaid, and shall include such returns in the abstract to be made by him as aforesaid.

Table of allowances to enumerators and other persons employed

15. The Secretary of State shall cause to be prepared a table of allowances to be made to the several enumerators, registrars, sheriff clerks, town clerks of burghs mentioned in the second section hereof,

and other persons in Scotland employed in the execution of this Act; and such table, when approved by the Commissioners of Her Majesty's Treasury, shall be laid before both Houses of Parliament on or before the first day of March one thousand eight hundred and eighty-one, if Parliament be sitting, or if Parliament be not sitting, then within the first fourteen days of the session then next ensuing.

Payments to be certified to the Registrar General.

16. The sheriff of every county and the chief magistrate of each of the burghs mentioned in the second section hereof shall, within one calendar month next after the taking of the census, certify to the Registrar General for Scotland the total amount of the allowances to which the registrars, enumerators, sheriff clerks, town clerks of the said burghs, and other persons are respectively entitled according to the said table.

Manner in which the payments shall be made to persons employed in execution of this Act.

17. The sheriffs of counties and the chief magistrates of the burghs mentioned in the second section hereof shall grant to the sheriff clerks and town clerks of the said burghs respectively, and the several registrars, enumerators, or other persons employed in the execution of this Act, such allowances as shall have been certified as herein-before provided, together with any necessary expenses incurred by them or any of them in the execution of this Act, and shall order payment thereof to be made by the Queen's and Lord Treasurer's Remembrancer out of the moneys provided by Parliament for that purpose, and he shall pay the same accordingly; and the receipts to be given by the registrars enumerators, and other persons for payment of their said allowances shall be delivered to the sheriff clerk or such town clerk, as the case may be, who shall transmit the same, together with the receipt for his own allowance, to the Registrar General for Scotland: Provided always, that no such payment shall be made to any enumerator or other person who shall be required to act as an enumerator under this Act, but upon production of a certificate under the hand of the registrar that the duties required of such enumerator or other person acting as enumerator by this Act have been faithfully performed, and the like certificate shall be required under the hand of the sheriff or such chief magistrate, as the case may be, with respect to the registrar, before any payment shall be made to him.

Penalty for wilful default.

18. Every registrar, and every enumerator and other person who shall be required to act as enumerator, so appointed as aforesaid, making wilful default in any of the matters required of them respectively by this Act, or making any wilfully false declaration, shall for every such wilful default or false declaration forfeit a sum not exceeding five pounds nor less than two pounds.

Penalty for refusing information or giving false answers.

19. The enumerators and other persons employed in the execution of this Act shall be authorized to ask all such questions as shall be directed in any instructions to be prepared by or under the direction of the Secretary of State which shall be necessary for obtaining the returns required by this Act; and every person refusing to answer or wilfully giving a false answer to such questions or any of them shall for every such refusal or wilfully false answer forfeit a sum not exceeding five pounds nor less than twenty shillings.

20. All offences committed in contravention of this Act shall be prosecuted, and all penalties imposed by this Act shall be recovered before the sheriff in a summary manner, under the provisions of the Summary Procedure Act, 1864; and every such penalty shall be paid, one half to the informer, and the other half to the Queen's and Lord Treasurer's Remembrancer on behalf of Her Majesty. Recovery and application of penalties. 27 & 28 Vict. c. 53.

21. The term "sheriff" shall include "sheriff substitute"; the term "dwelling-house" shall include all buildings and tenements of which the whole or any part shall be used for the purpose of human habitation. Interpretation of terms.

22. This Act may be cited as the Census (Scotland) Act, 1880 Short title.

CHAPTER 39.

An Act to confer jurisdiction in Lunacy upon the County Courts in Ireland in certain cases. [7th September 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited for all purposes as the County Court Jurisdiction in Lunacy (Ireland) Act, 1880. Short title

2. From and after the passing of this Act, every Civil Bill Court in Ireland shall have and may exercise, with reference to persons who reside within the jurisdiction of such Civil Bill Court and whose property, or the net estimated value of whose property, does not exceed the sum of seven hundred pounds sterling in respect of the corpus thereof, or the sum of fifty pounds sterling per annum in respect of the income thereof, all the jurisdiction, power, and authority in lunacy of the Lord Chancellor of Ireland for the time being intrusted by virtue of the Queen's Sign Manual with the care and commitment of the custody of the persons and estates of persons found idiot, lunatic, or of unsound mind. Jurisdiction.

The several provisions of the County Officers and Courts (Ireland) Act, 1877, so far as they relate to equitable jurisdiction and are applicable, shall apply to all proceedings instituted under this Act, as if the jurisdiction conferred by this Act had been conferred by the second part of the said Act; and this Act shall, so far as is consistent with the tenor thereof, be construed with the said County Officers and Courts (Ireland) Act, 1877, and with the Lunacy Regulation (Ireland) Act, 1871; and the power of making rules and orders contained in the County Officers and Courts (Ireland) Act, 1877, shall include the power of making rules and orders for carrying the purposes of this Act into effect, and prescribing the forms of proceedings and the duties of officers under it. 40 & 41 Vict. c. 56. 40 & 41 Vict. c. 56. 34 & 35 Vict c. 22. 40 & 41 Vict. c. 56.

CHAPTER 40.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one, and to appropriate the Supplies granted in this Session of Parliament. [7th September 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Grant out of Consolidated Fund.

Issue of 13,614,207*l.* out of the Consolidated Fund.

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-one, the sum of thirteen million six hundred and fourteen thousand two hundred and seven pounds.

Power for the Treasury to borrow.

2. The Commissioners of Her Majesty's Treasury may borrow from time to time, on the credit of the said sum of thirteen million six hundred and fourteen thousand two hundred and seven pounds, any sum or sums of equal or less amount in the whole, and shall repay the moneys so borrowed, with interest not exceeding five pounds per centum per annum, out of the growing produce of the Consolidated Fund at any period not later than the next succeeding quarter to that in which the said moneys were borrowed.

Any moneys so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

Appropriation of Grants.

Appropriation of sums voted for supply services. 43 & 44 Vict. c. 3. 43 & 44 Vict. c. 30. 43 & 44 Vict. c. 3.

3. All sums granted by this Act and the other Acts mentioned in Schedule (A.) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to Her Majesty, amounting, as appears by the said Schedule, in the aggregate, to the sum of twenty-nine million three hundred and fifty-seven thousand eight hundred and one pounds, are appropriated and shall be deemed to have been appropriated as from the date of the passing of the first of the Acts mentioned in the said Schedule (A.) for the purposes and services expressed in Schedule (B.) annexed hereto.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

Repeal of part of 43 Vict. c. 13. Sums granted to be applied as directed by this or recited Act.

4. So much of the Act passed in the forty-third year of Her present Majesty, chapter thirteen, as limits or restricts the issue or application of the several sums granted to Her Majesty to services voted in that session of Parliament shall be and the same is hereby repealed; and the sums granted by the said Act, and those granted by this Act, shall and may be issued and applied generally to any use, intent, or purpose mentioned in, or to defray any payment directed to be satisfied by, this Act, or by the Act of the last session of Parliament, chapter thirteen; anything in the said recited Act or in this Act to the contrary thereof in anywise notwithstanding. 43 Vict. c. 13.

Treasury may, in certain cases of exigency, authorise expenditure unprovided for; provided that the aggregate grants for the navy services and for the army services respectively be not exceeded.

5. If a necessity arise for incurring expenditure not provided for in the sums appropriated to naval and military services by this Act, or by the said recited Act of the last session of Parliament, and which it may be detrimental to the public service to postpone until provision can be made for it by Parliament in the usual course, each of the departments entrusted with the control over the said services shall forthwith make application in writing to the Commissioners of Her Majesty's Treasury for their authority to defray temporarily such expenditure out of any surpluses which may have been or which may be effected by the saving of expenditure upon votes within the same department, and in such application the department shall represent to the Commissioners of the Treasury the circumstances which may render such additional expenditure necessary, and thereupon the said Commissioners may authorise the expenditure unprovided for as aforesaid to be temporarily defrayed out of any surpluses which may have been or which may be effected as aforesaid upon votes within the same department; and a statement showing all cases in which the naval and military departments have obtained the sanction of the said Commissioners to any expenditure not provided for in the respective votes aforesaid, accompanied by copies of the representations made to them by the said departments, shall be laid before the House of Commons with the appropriation accounts of navy and army services for the year, in order that such proceedings may be submitted for the sanction of Parliament, and that provision may be made for the deficiencies upon the several votes for the said services in such manner as Parliament may determine.

The Commissioners of the Treasury shall not authorise any expenditure which may cause an excess upon the aggregate sums appropriated by this Act for naval services and for army services respectively.

Sanction for navy and army expenditure for 1878–79 unprovided for. 41 & 42 Vict. c. 65.

6. Whereas the Commissioners of the Treasury, under the powers vested in them by the Act of the session held in the forty-first and forty-second years of the reign of Her present Majesty, chapter sixty-five, have authorised expenditure not provided for in the sums appropriated by the said Act to certain votes for naval and military services for the year ended on the thirty-first day of March one thousand eight hundred and seventy-nine, to be in part temporarily defrayed out of the balances unexpended in respect of the sums appropriated to certain other votes for naval and military services for the said year; viz.,

1st. Expenditure for certain navy services unprovided for, temporarily defrayed to the extent of one hundred and ninety-

seven thousand one hundred and sixteen pounds fourteen shillings and one penny out of the unexpended balances of certain other votes for navy services:

2d. Expenditure for certain army services unprovided for, temporarily defrayed to the extent of four hundred and thirty-two thousand three hundred and four pounds eleven shillings and sixpence out of the unexpended balances of certain other votes for army services, and out of the sum realised in excess of the estimated appropriations in aid:

It is enacted, that the application of the said sums is hereby sanctioned.

Declaration required in certain cases before receipt of sums appropriated

7. A person shall not receive any part of a grant which may be made in pursuance of this Act for half-pay, or army, navy, or civil non-effective services until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Commissioners of Her Majesty's Treasury before one of the persons prescribed by such warrant.

Provided that, whenever any such payment is made at more frequent intervals than once in a quarter, the Commissioners of Her Majesty's Treasury may dispense with the production of more than one declaration in respect of each quarter.

Any person who makes a declaration for the purpose of this section, knowing the same to be untrue in any material particular, shall be guilty of a misdemeanor.

Short title of Act.

8. This Act may be cited for all purposes as the Appropriation Act, 1880 (Session 2).

ABSTRACT

OF

SCHEDULES (A.) and (B.) to which this Act refers.

SCHEDULE (A.)

	£	s.	d.
Grants out of the Consolidated Fund - - - - - - - - - -	29,357,801	0	0

SCHEDULE (B.)—APPROPRIATION OF GRANTS.

		£	£	s.	d.
1880–81.—					
Part 1. Navy - - - - - - - -	To complete		7,869,706	0	0
„ 2. Civil Services, Class I. - -	To complete	1,110,500			
„ 3. Ditto, Class II. - -	To complete	1,671,786			
„ 4. Ditto, Class III. - -	To complete	4,471,581			
„ 5. Ditto, Class IV - -	To complete	2,583,458			
„ 6. Ditto, Class V. - -	To complete	414,485			
„ 7. Ditto, Class VI. - -	To complete	942,983			
„ 8. Ditto, Class VII. -	To complete	32,240			
TOTAL CIVIL SERVICES - - - - -	To complete		11,227,033	0	0
„ 9. Revenue Departments, &c. - - - - -	To complete		6,951,417	0	0
„ 10 Advances for Greenwich Hospital and School - -	To complete		109,645	0	0
„ 11 Exchequer Bonds, 1880–81 - - - -	- -		3,200,000	0	0
	£		29,357,801	0	0

SCHEDULE (A.)

GRANTS OUT OF THE CONSOLIDATED FUND.

For the service of the year ending 31st March 1881; viz.	£
Under Act 43 & 44 Vict. cap. 3.	4,925,320
Under Act 43 & 44 Vict. cap. 30.	10,818,274
Under this Act	13,614,207
TOTAL	29,357,801

SCHEDULE (B.)—PART 1.

NAVY.

SCHEDULE of SUMS granted to defray the charges of the NAVY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For wages, &c. to 58,800 seamen and marines	To complete - 2,041,152
2.	For victuals and clothing for seamen and marines	To complete - 760,143
3.	For the expenses of the Admiralty Office	To complete - 134,614
4.	For the expense of the coast guard service, the royal naval reserve, and seamen and marine pensioners reserve, and royal naval artillery volunteers	To complete - 145,709
5.	For the expense of the several scientific departments of the navy	To complete - 84,831
6.	For the expense of the dockyards and naval yards at home and abroad	To complete - 1,027,689
7.	For the expense of the victualling yards at home and abroad	To complete - 53,370
8.	For the expense of the medical establishments at home and abroad	To complete - 47,584
9.	For the expense of the marine divisions	To complete - 16,052
10.	Sect. 1. For naval stores for building, repairing, and outfitting the fleet and coast guard	To complete - 758,250
10.	Sect. 2. For steam machinery, and ships built by contract, &c.	To complete - 556,750
11.	For new works, buildings, machinery, and repairs in the naval establishments	To complete - 419,213
12.	For medicines, medical stores, &c.	To complete - 56,363
13.	For martial law, &c.	To complete - 6,938
14.	For the expense of various miscellaneous services	To complete - 101,820
15.	For half pay, reserved half pay, and retired pay to officers of the navy and marines	To complete - 671,367
16.	Sect. 1. For military pensions and allowances	To complete - 617,415
16.	Sect. 2. For civil pensions and allowances	To complete - 241,821
17.	For freight of ships, for the victualling and conveyance of troops, on account of the army department	To complete - 128,625
	TOTAL NAVY SERVICES £	7,869,706

SCHEDULE (B.)—PART 2.

CIVIL SERVICES.—CLASS I.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For the maintenance and repair of the royal palaces	To complete - 28,271
2.	For the maintenance and repair of Marlborough House	To complete - 1,820
3.	For the royal parks and pleasure gardens	To complete - 84,297

	Sums not exceeding	£
4. For the buildings of the Houses of Parliament (including a supplementary sum of 300*l.*)	To complete	26,701
5. For the maintenance and repair of public buildings in Great Britain and the Isle of Man; for providing the necessary supply of water; for rents of houses hired for accommodation of public departments, and charges attendant thereon, &c.	To complete	87,232
5A. For the acquisition of land as a site for public offices	"	68,600
6. For the supply and repair of furniture in the public departments of Great Britain (including a supplementary sum of 1,556*l.*)	To complete	13,841
7. For the expenses of the Customs, Inland Revenue, Post Office, and Post Office Telegraph Buildings, in Great Britain, including furniture, fuel, and sundry miscellaneous services	To complete	137,973
8. For new buildings for county courts, maintenance and repair of courts, supply of furniture, fuel, &c., and other charges attendant thereon	To complete	37,900
9. For charges connected with Metropolitan Police Court Buildings	To complete	20,145
10. For one half of the expense of erecting or improving court houses or offices for the sheriff courts in Scotland, and the expense of maintaining the courts erected or improved	To complete	6,100
11. For the purchase of a site, erection of building, and other expenses for new courts of justice and offices belonging thereto	To complete	82,200
11A. For the purchase of the Union Bank Premises in Parliament Square, Edinburgh		16,000
12. For the survey of the United Kingdom, including the revision of the survey of Ireland, maps for use in proceedings before the Land Judges in Ireland, publication of maps, and engraving the geological survey (including a supplementary sum of 5,000*l.*)	To complete	105,100
13. For erecting and maintaining new buildings, including rents, &c., for the Department of Science and Art	To complete	15,336
14. For maintenance and repair of the several buildings occupied by the Trustees of the British Museum, for rents of premises, supply of water, fuel, &c., and charges attendant thereon	To complete	3,493
15. For the erection of a Natural History Museum, including fittings, &c.	To complete	22,228
16. For a grant in aid of the new buildings for the University of Edinburgh		20,000
17. For maintaining certain harbours, &c. under the Board of Trade	To complete	14,822
18. For rates and contributions in lieu of rates in respect of Government property, and for salaries and expenses of the rating of Government property department	To complete	130,356
19. For contribution to the funds for the establishment and maintenance of a fire brigade in the metropolis	To complete	7,500
20. For erection, repairs, and maintenance of the several public buildings under the department of the Commissioners of Public Works in Ireland, and for the erection of fishery piers, and the maintenance of certain parks, harbours, and navigations (including a supplementary sum of 19,885*l.*)	To complete	131,408
21. For expenses preparatory to the erection of the Museum of Science and Art in Dublin	To complete	9,700
22. For works to regulate the flood waters of the River Shannon	To complete	15,000
23. For erecting and maintaining certain lighthouses abroad	To complete	8,060
24. For diplomatic and consular buildings, including rents and furniture, and for the maintenance of certain cemeteries abroad	To complete	16,417
TOTAL CIVIL SERVICES, CLASS I. £		1,110,500

SCHEDULE (B.)—PART 3.

CIVIL SERVICES.—CLASS II.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceed	£
1.	For salaries and expenses in the offices of the House of Lords	To complete	32,666
2.	For salaries and expenses in the offices of the House of Commons	To complete	37,706
3.	For salaries and expenses of the department of Her Majesty's Treasury and in the office of the Parliamentary Counsel	To complete	42,835
4.	For salaries and expenses of the office of Her Majesty's Secretary of State for the Home Department and subordinate offices	To complete	67,576
5.	For salaries and expenses of the department of Her Majesty's Secretary of State for Foreign Affairs	To complete	54,041
6.	For salaries and expenses of the department of Her Majesty's Secretary of State for the Colonies, including certain expenses connected with Emigration	To complete	27,812
7.	For salaries and expenses of the department of Her Majesty's Most Honourable Privy Council and subordinate departments	To complete	23,179
8.	For salaries and expenses of the office of the Lord Privy Seal	To complete	2,090
9.	For salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments	To complete	126,413
10.	For salaries and expenses of the Charity Commission for England and Wales	To complete	24,305
11.	For salaries and expenses of the Civil Service Commission	To complete	19,265
12.	For salaries and expenses of the office of the Copyhold, Inclosure, and Tithe Commission	To complete	12,668
13.	For imprest expenses under the Inclosure and Drainage Acts	To complete	6,190
14.	For salaries and expenses of the department of the Comptroller and Auditor General, including the Chancery Audit Branch	To complete	42,017
15.	For salaries and expenses of the Registry of Friendly Societies	To complete	4,638
16.	For salaries and expenses of the Local Government Board, including various grants in aid of local taxation	To complete	318,417
17.	For salaries and expenses of the office of the Commissioners in Lunacy in England	To complete	11,395
18.	For salaries and expenses of the Mint, including the expenses of the coinage	To complete	46,665
19.	For salaries and expenses of the National Debt Office	To complete	13,141
20.	For charges connected with the Patent Law Amendment Act, the Registration of Trade Marks Act, and the Registration of Designs Act	To complete	20,195
21.	For salaries and expenses of the department of Her Majesty's Paymaster General in London and Dublin	To complete	19,255
22.	For salaries and expenses of the establishments under the Public Works Loan Commissioners and the West India Islands Relief Commissioners	To complete	7,695
23.	For salaries and expenses of the Public Record Office in England	To complete	15,737
24.	For salaries and expenses of the department of the Registrar General of Births, &c. in England	To complete	35,870
25.	For stationery, printing, and paper, binding, and printed books for the several departments of Government in England, Scotland, and Ireland, and some dependencies, and for the two Houses of Parliament; for the salaries and expenses of the Establishment of the Stationery Office and the cost of Stationery Office publications, and of the Gazette Offices; and for sundry miscellaneous services, including a grant in aid of the publication of Parliamentary Debates	To complete	344,979
26.	For salaries and expenses of the office of Woods, Forests, and Land Revenues, and of the office of Land Revenue Records and Inrolments	To complete	17,400

	Sums not exceeding	£
27. For salaries and expenses of the office of the Commissioners of Her Majesty's Works and Public Buildings	To complete	30,618
28. For Her Majesty's foreign and other secret services	To complete	17,200
29. For salaries and expenses of the department of the Queen's and Lord Treasurer's Remembrancer in Exchequer, Scotland, of certain officers in Scotland, and other charges formerly on the hereditary revenue	To complete	4,856
30. For salaries and expenses of the Fishery Board in Scotland and for grants in aid of piers or quays	To complete	9,734
31. For salaries and expenses of the Board of Lunacy in Scotland	To complete	4,391
32. For salaries and expenses of the department of the Registrar General of Births, &c. in Scotland	To complete	4,694
33. For salaries and expenses of the Board of Supervision for relief of the poor, and for expenses under the Public Health and Vaccination Acts, including certain grants in aid of local taxation in Scotland	To complete	14,048
34. For salaries of the officers and attendants of the household of the Lord Lieutenant of Ireland and other expenses	To complete	5,364
35. For salaries and expenses of the offices of the Chief Secretary to the Lord Lieutenant of Ireland in Dublin and London, and subordinate departments	To complete	28,778
36. For salaries and expenses of the office of the Commissioners of Charitable Donations and Bequests for Ireland	To complete	1,539
37. For salaries and expenses of the Local Government Board in Ireland, including various grants in aid of local taxation	To complete	98,348
38. For salaries and expenses of the office of Public Works in Ireland (including a supplementary sum of 21,742*l.*)	To complete	44,701
39. For salaries and expenses of the Public Record Office, and of the keeper of the State Papers in Ireland	To complete	4,440
40. For salaries and expenses of the department of the Registrar General of Births, &c., and for expenses of the collection of agricultural and emigration statistics in Ireland	To complete	11,968
41. For salaries and expenses of the general valuation and boundary survey of Ireland	To complete	16,927
TOTAL CIVIL SERVICES, CLASS II. £		1,671,786

SCHEDULE (B.)—PART 4.
CIVIL SERVICES.—CLASS III.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.	Sums not exceeding	£
1. For the salaries of the law officers, the salaries and expenses of the department of the Solicitor for the affairs of Her Majesty's Treasury, and of the department of the Queen's Proctor for divorce interventions, the costs of prosecutions, including those relating to the coin and to bankruptcy, and of other legal proceedings conducted by those departments, and various other legal expenses, including Statute Law Revision and Parliamentary Agency	To complete	54,469
2. For the salaries and expenses of the office of the Director of Public Prosecutions	To complete	3,050
3. For criminal prosecutions at assizes and quarter sessions in England, including adjudications under the Criminal Justice and the Juvenile Offenders Acts, sheriffs expenses, salaries to clerks of assize and other officers, and for compensation to clerks of the peace and others, and for expenses incurred under Extradition Treaties	To complete	150,187

No.		Sums not exceeding £
4.	For such of the salaries and expenses of the Chancery Division of the High Court of Justice, of the Court of Appeal, and of the Supreme Court of Judicature, exclusive of the Central Office, as are not charged on the Consolidated Fund - - -	To complete - 121,416
5.	For the salaries and expenses of the Central Office of the Supreme Court of Judicature, the salaries and expenses of the Judges' Clerks and other Officers, of the District Registrars of the High Court, the remuneration of the Judges' Marshals, and certain circuit and other expenses - - - - - -	To complete - 76,796
6.	For salaries and expenses of the Registries of Probate and Divorce and Matrimonial Causes, &c., in the Probate, Divorce, and Admiralty Division of the High Court of Justice - -	To complete - 69,715
7.	For salaries and expenses of the offices of the Admiralty Registrar and Marshal of the Probate, Divorce, and Admiralty Division of the High Court of Justice - - - - -	To complete - 8,445
8.	For salaries and expenses of the office of the Wreck Commissioner	To complete - 10,166
9.	For salaries and expenses of the London Bankruptcy Court -	To complete - 27,434
10.	For salaries and expenses connected with the County Courts -	To complete - 342,281
11.	For salaries and expenses of the Office of Land Registry - -	To complete - 4,028
12.	For the expense of revising barristers in England - -	- - - 18,690
13.	For salaries and expenses of the police courts of London and Sheerness - - - - - - - - -	To complete - 11,201
14.	For contribution toward the expenses of the metropolitan police, and of the horse patrol, and Thames police, and for the salaries of the Commissioner, Assistant Commissioners, and Receiver -	To complete - 301,705
15.	For certain expenses connected with the police in counties and boroughs in England and Wales, and with the police in Scotland	To complete - 897,648
16.	For the superintendence of convict establishments and for the maintenance of convicts in convict establishments in England and the Colonies - - - - - - -	To complete - 318,297
17.	For the salaries and expenses of the Commissioners and other officers appointed under the 6th and 7th sections of the Prison Act, 1877, and the expenses of the several prisons in England and Wales to which that Act applies (including a supplementary sum of 19,927*l.*) - - - - - - -	To complete - 369,658
18.	For the maintenance of juvenile offenders in reformatory, industrial, and day industrial schools in Great Britain, and for the salaries and expenses of the Inspectors of Reformatories -	To complete - 196,616
19.	For the maintenance of criminal lunatics in Broadmoor Criminal Lunatic Asylum, England, and of one criminal lunatic in Bethlem Hospital - - - - - - -	To complete - 19,251
20.	For salaries and expenses of the Lord Advocate's department and others connected with criminal proceedings in Scotland, including certain allowances under the Act 15 & 16 Vict. c. 83.	To complete - 50,030
21.	For salaries and expenses of the Courts of Law and Justice in Scotland and other legal charges - - - - -	To complete - 46,455
22.	For salaries and expenses of the offices in Her Majesty's General Register House, Edinburgh - - - - -	To complete - 27,150
23.	For the expenses of the Prison Commissioners for Scotland, and of the prisons under their control, including the maintenance of criminal lunatics and the preparation of judicial statistics (including a supplementary sum of 26,584*l.*) - - -	To complete - 87,571
24.	For the expense of criminal prosecutions and other law charges in Ireland, including certain allowances under the Act 15 & 16 Vict. c. 83. - - - - - - - -	To complete - 64,746
25.	For salaries and expenses of the Chancery Division (excluding the Land Judges' offices) of the High Court of Justice and of the Court of Appeal in Ireland - - - - -	To complete - 28,627
26.	For salaries and expenses of the Queen's Bench, Common Pleas, and Exchequer Divisions of Her Majesty's High Court of Justice in Ireland, including provision for certain officers of the Supreme Court of Judicature in Ireland, and for the trial of election petitions - - - - - - -	To complete - 21,209

No.		Sums not exceeding £
27.	For the salaries and expenses of the Land Judges' offices in the Chancery Division of Her Majesty's High Court of Justice in Ireland - - - - - - - - -	To complete - 8,521
28.	For the salaries and expenses of the Principal and District Registries of the Probate and Matrimonial Division of Her Majesty's High Court of Justice in Ireland, including certain officers of the court - - - - - - - -	To complete - 8,642
29.	For salaries and incidental expenses of the Court of Bankruptcy in Ireland - - - - - - - - -	To complete - 7,638
30.	For salaries and expenses of the Admiralty Court Registry in Ireland - - - - - - - - -	To complete - 1,245
31.	For salaries and expenses of the Office for the Registration of Deeds in Ireland - - - - - - - -	To complete - 14,695
32.	For salaries and expenses in the Office for the Registration of Judgments in Ireland - - - - - - -	To complete - 2,155
33.	For the salaries, allowances, and expenses of various county court officers, and of magistrates in Ireland, and of the revising barristers of the city of Dublin - - - - - -	To complete - 61,522
34.	For salaries and expenses of the Commissioners of Police, of the police courts and of the metropolitan police establishment of Dublin - - - - - - - - -	To complete - 103,562
35.	For the expenses of the constabulary force in Ireland - -	To complete - 754,461
36.	For the expense of the superintendence of prisons, and of the maintenance of prisoners in prisons in Ireland, and of the registration of habitual criminals - - - - -	To complete - 109,200
37.	For the expenses of reformatories and industrial schools in Ireland	To complete - 68,013
38.	For the maintenance of criminal lunatics in Dundrum Criminal Lunatic Asylum, Ireland - - - - - -	To complete - 5,086
	TOTAL CIVIL SERVICES, CLASS III. - £	4,471,581

SCHEDULE (B.)—PART 5.
CIVIL SERVICES.—CLASS IV.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For public education in England and Wales, including the expenses of the Education Office in London - - -	To complete - 1,566,077
2.	For salaries and expenses of the Department of Science and Art, and of the establishments connected therewith (including a supplementary sum of 6,234*l.*) - - - - -	To complete - 226,002
3.	For salaries and expenses of the British Museum, including the amount required for furniture, fittings, &c., and for salaries and expenses of the Natural History Museum at South Kensington - - - - - - -	To complete - 68,257
4.	For salaries and expenses of the National Gallery - -	To complete - 12,974
5.	For salaries and expenses of the National Portrait Gallery - -	To complete - 1,790
6.	For grants in aid of the expenditure of certain learned societies in Great Britain and Ireland - - - - - -	To complete - 9,050
7.	For salaries and expenses of the University of London - -	To complete - 8,126
8.	For preparing an account of the scientific results of the expedition of Her Majesty's ship "Challenger" in 1873, 1874, 1875, and 1876, to investigate the physical and biological conditions of the great ocean basins, and of arranging the collections made during the expedition - - - - - -	To complete - 3,300
9.	For the salaries and expenses of the Royal Commission appointed in connection with the International Exhibitions at Sydney and Melbourne - - - - - - - - -	To complete - 1,720

No.		Sums not exceeding	£
10.	For public education in Scotland	To complete	244,203
11.	For grants to Scottish universities	To complete	13,819
12.	For the annuity to the Board of Trustees of manufactures in Scotland, in discharge of equivalents under the Treaty of Union, to be applied in maintenance of the National Gallery, School of Art and Museum of Antiquities, Scotland, and for the exhibition of the Torrie Collection of Works of Art, and for other purposes	To complete	1,500
13.	For public education under the Commissioners of National Education in Ireland	To complete	407,366
14.	For the salaries and expenses of the National School Teachers' Superannuation Office, Dublin	To complete	1,359
15.	For the salary and expenses of the Office of the Commissioners of Education in Ireland appointed for the regulation of endowed schools	To complete	440
16.	For salaries and expenses of the National Gallery of Ireland, and for the purchase of pictures	To complete	1,739
17.	For expenses of the Queen's University in Ireland	To complete	3,808
18.	In aid of the expenses of the Queen's Colleges in Ireland	To complete	10,428
19.	In aid of the expenses of the Royal Irish Academy, &c.	To complete	1,500
	TOTAL CIVIL SERVICES, CLASS IV. £		2,583,458

SCHEDULE (B.)—PART 6.

CIVIL SERVICES.—CLASS V.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding	£
1.	For expenses of Her Majesty's embassies and missions abroad	To complete	144,910
2.	For consular establishments abroad, and for other expenditure chargeable on the Consular Vote	To complete	186,667
3.	In aid of colonial local revenue, and for the salaries and allowances of governors, &c., and for other charges connected with the colonies, including expenses incurred under the Pacific Islanders Protection Act, 1875	To complete	28,819
4.	For certain non-effective charges connected with the Orange River Territory and the island of St. Helena	To complete	1,705
5.	For salaries and expenses of the three representatives of Her Majesty's Government on the Council of Administration of the Suez Canal Company	To complete	1,170
6.	For expenses of the mixed commissions established under the treaties with foreign powers for suppressing the traffic in slaves, and of other establishments in connection with that object, including the Muscat subsidy	To complete	5,307
7.	For tonnage bounties, bounties on slaves, costs of captors, &c., and expenses of the Liberated African Department	To complete	8,407
8.	For a grant in aid of the revenue of the Island of Cyprus; such sum to be in substitution for the sums granted in session I. of 1880, and in the current session, for Cyprus Police		20,000
9.	For subsidies to telegraph companies	To complete	17,500
	TOTAL CIVIL SERVICES, CLASS V. £		414,485

SCHEDULE (B.)- PART 7.

CIVIL SERVICES.—CLASS VI.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For superannuation and retired allowances to persons formerly employed in the public service, and for compassionate or other special allowances and gratuities awarded by the Commissioners of Her Majesty's Treasury - - - - - -	To complete - 246,175
2.	For pensions to masters and seamen of the merchant service, and to their widows and children - - - - - -	To complete - 21,050
3.	For the relief of distressed British seamen abroad - - -	To complete - 24,300
4.	In aid of the local cost of maintenance of pauper lunatics in England and Wales - - - - - - -	- - - 410,000
5.	In aid of the local cost of maintenance of pauper lunatics in Scotland - - - - - - - -	- - - 74,479
6.	In aid of the local cost of maintenance of pauper lunatics in Ireland	To complete - 25,832
7.	For the support of certain hospitals and infirmaries in Ireland -	To complete - 12,758
8.	For making good the deficiency arising from payments for interest to savings banks and friendly societies - - - - -	- - - 122,306
9.	For miscellaneous, charitable, and other allowances in Great Britain	To complete - 2,964
10.	For certain miscellaneous, charitable, and other allowances in Ireland - - - - - - - - - -	To complete - 3,119
	TOTAL CIVIL SERVICES, CLASS VI. - £	942,983

SCHEDULE (B.)—PART 8.

CIVIL SERVICES.—CLASS VII.

SCHEDULE of SUMS granted to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For salaries and incidental expenses of temporary commissions and committees, including special inquiries - - - -	To complete - 27,411
2.	For certain miscellaneous expenses - - - -	To complete - 4,829
	TOTAL CIVIL SERVICES, CLASS VII. - £	32,240

SCHEDULE (B.)—PART 9.

REVENUE DEPARTMENTS, &c.

SCHEDULE of SUMS granted to defray the charges of the several REVENUE DEPARTMENTS, &c. herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1881; viz.:—

No.		Sums not exceeding £
1.	For salaries and expenses of the Customs Department, including a supplementary sum of 8,100*l.* - - - -	To complete - 868,777
2.	For salaries and expenses of the Inland Revenue Department, including a supplementary sum of 55,000*l.* - - -	To complete - 1,701,032
3.	For salaries and expenses of the Post Office services, the expenses of Post Office savings banks, and Government annuities and insurances, and the collection of the Post Office revenue -	To complete - 3,010,404
4.	For the Post Office packet service - - - - -	To complete - 510,468
5.	For salaries and expenses of the Post Office telegraph service -	To complete - 860,736
	TOTAL REVENUE DEPARTMENTS - £	6,951,417

SCHEDULE (B.)—PART 10.

GREENWICH HOSPITAL AND SCHOOL.

	Sums not exceeding £
Advances during the year ending on the 31st day of March 1881 for defraying the expenses of Greenwich Hospital and School - - -	To complete - 109,645

SCHEDULE (B.)—PART 11.

EXCHEQUER BONDS.

	£
To pay off and discharge Exchequer Bonds which became due and payable during the year ending on the 31st day of March 1881 - - - -	3,200,000

CHAPTER 41.

An Act to amend the Burial Laws. [7th September 1880.]

WHEREAS it is expedient to amend the law of burial in England and the Channel Islands:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

After passing of Act notice may be given that burial will take place in churchyard or graveyard without the rites of the Church of England.

1. After the passing of this Act any relative, friend, or legal representative having the charge of or being responsible for the burial of a deceased person may give forty-eight hours notice in writing, indorsed on the outside "Notice of Burial," to, or leave or cause the same to be left at the usual place of abode of the rector, vicar, or other incumbent, or in his absence the officiating minister in charge of any parish or ecclesiastical district or place, or any person appointed by him to receive such notice, that it is intended that such deceased person shall be buried within the churchyard or graveyard of such parish or ecclesiastical district or place without the performance, in the manner prescribed by law, of the service for the burial of the dead according to the rites of the Church of England, and after receiving such notice no rector, vicar, incumbent,

or officiating minister shall be liable to any censure or penalty, ecclesiastical or civil, for permitting any such burial as aforesaid. Such notice shall be in writing, plainly signed with the name and stating the address of the person giving it, and shall be in the form or to the effect of Schedule (A.) annexed to this Act.

The word "graveyard" in this Act shall include any burial ground or cemetery vested in any burial board, or provided under any Act relating to the burial of the dead, in which the parishioners or inhabitants of any parish or ecclesiastical district have rights of burial; and in the case of any such burial ground or cemetery, if a chaplain is appointed to perform the burial service of the Church of England therein, notice under this Act shall be addressed to such chaplain, but the same shall be given to or left at the office of the clerk of the burial board, if any, in whom any such burial ground or cemetery may be vested: Provided also, that it shall be lawful for the proprietors or directors of any proprietary cemetery or burial ground to make such byelaws or regulations as may be necessary for enabling any burial to take place therein in accordance with the provisions of this Act, any enactment to the contrary notwithstanding.

Paupers.

2. Such notice, in the case of any poor person deceased, whom the guardians of any parish or union are required or authorised by law to bury, may be given to the rector, vicar, or other incumbent in manner aforesaid, and also to the master of any workhouse in which such poor person may have died, or otherwise to the said guardians, by the husband, wife, or next of kin of such poor person, who, for the purposes of this Act, shall be deemed to be the person having the charge of the burial of such deceased poor person; and in any such case it shall be the duty of the said guardians to permit the body of such deceased person to be buried in the manner provided by this Act.

Time of burial to be stated, subject to variation.

3. Such notice shall state the day and hour when such burial is proposed to take place, and in case the time so stated be inconvenient on account of some other service having been, previously to the receipt of such notice, appointed to take place in such churchyard or graveyard, or the church or chapel connected therewith, or on account of any byelaws or regulations lawfully in force in any graveyard limiting the times at which burials may take place in such graveyard, the person receiving the notice shall, unless some other day or time shall be mutually arranged within twenty-four hours from the time of giving or leaving such notice, signify in writing, to be delivered to or left at the address or usual place of abode of the person from whom such notice has been received, or at the house where the deceased person is lying, at which hour of the day named in the notice, or (in case of burial in a churchyard, if such day shall be a Sunday, Good Friday, or Christmas Day) of the day next following, such burial shall take place; and it shall be lawful for the burial to take place, and it shall take place, at the hour so appointed or mutually arranged, and in other respects in accordance with the notice: Provided that, unless it shall be otherwise mutually arranged, the time of such burial shall be between the hours of ten o'clock in the forenoon and six o'clock in the afternoon if the burial be between

the first day of April and the first day of October, and between the hours of ten o'clock in the forenoon and three o'clock in the afternoon if the burial be between the first day of October and the first day of April: Provided also, that no such burial shall take place in any churchyard on Sunday, or on Good Friday or Christmas Day, if any such day being proposed by the notice shall be objected to in writing for a reason assigned by the person ceiving such notice.

Burial to take place accordingly.

4. When no such intimation of change of hour is sent to the person from whom the notice has been received, or left at the house where the deceased person is lying, the burial shall take place in accordance with and at the time specified in such notice.

Regulations and fees.

5. All regulations as to the position and making of the grave which would be in force in such churchyard or graveyard in the case of persons interred therein with the service of the Church of England shall be in force as to burials under this Act; and any person who, if the burial had taken place with the service of the Church of England, would have been entitled by law to receive any fee, shall be entitled, in case of a burial under this Act, to receive the like fee in respect thereof.

Burial may be with or without religious service.

6. At any burial under this Act all persons shall have free access to the churchyard or graveyard in which the same shall take place. The burial may take place, at the option of the person so having the charge of or being responsible for the same as aforesaid, either without any religious service, or with such Christian and orderly religious service at the grave, as such person shall think fit; and any person or persons who shall be thereunto invited, or be authorised by the person having the charge of or being responsible for such burial, may conduct such service or take part in any religious act thereat. The words "Christian service" in this section shall include every religious service used by any church, denomination, or person professing to be Christian.

Burials to be conducted in a decent and orderly manner and without obstruction.

7. All burials under this Act, whether with or without a religious service, shall be conducted in a decent and orderly manner; and every person guilty of any riotous, violent, or indecent behaviour at any burial under this Act, or wilfully obstructing such burial or any such service as aforesaid thereat, or who shall, in any such churchyard or graveyard as aforesaid, deliver any address, not being part of or incidental to a religious service permitted by this Act, and not otherwise permitted by any lawful authority, or who shall, under colour of any religious service or otherwise, in any such churchyard or graveyard, wilfully endeavour to bring into contempt or obloquy the Christian religion, or the belief or worship of any church or denomination of Christians, or the members or any minister of any such church or denomination, or any other person, shall be guilty of a misdemeanor.

Powers for prevention of disorder.

8. All powers and authorities now existing by law for the preservation of order, and for the prevention and punishment of disorderly behaviour in any churchyard or graveyard, may be exercised in any case of burial under this Act in the same manner and by the same persons as if the same had been a burial according to the rites of the Church of England.

Act not to give right of burial where no previous right existed.

9. Nothing in this Act shall authorise the burial of any person in any place where such person would have had no right of interment if this Act had not passed, or without performance of any express condition on which, by the terms of any trust deed, any right of interment in any burial ground vested in trustees under such trust deed, not being the churchyard or graveyard, or part of the churchyard or graveyard, of the parish or ecclesiastical district in which the same is situate, may have been granted.

Burials under Act to be registered.

10. When any burial has taken place under this Act the person so having the charge of or being responsible for such burial as aforesaid shall, on the day thereof, or the next day thereafter, transmit a certificate of such burial, in the form or to the effect of Schedule (B.) annexed to this Act, to the rector, vicar, incumbent, or other officiating minister in charge of the parish or district in which the churchyard or graveyard is situate or to which it belongs, or in the case of any burial ground or cemetery vested in any burial board to the person required by law to keep the register of burials in such burial ground or cemetery, who shall thereupon enter such burial in the register of burials of such parish or district, or of such burial ground or cemetery, and such entry shall form part thereof. Such entry, instead of stating by whom the ceremony of burial was performed, shall state by whom the same has been certified under this Act. Any person who shall wilfully make any false statement in such certificate, and any rector, vicar, or minister, or other such person as aforesaid, receiving such certificate, who shall refuse or neglect duly to enter such burial in such register as aforesaid, shall be guilty of a misdemeanor.

Order of coroner or certificate of registrar to be delivered to relative, &c., instead of to person who buries.

11. Every order of a coroner or certificate of a registrar given under the provisions of section seventeen of the Births and Deaths Registration Act, 1874, shall, in the case of a burial under that Act, be delivered to the relative, friend, or legal representative of the deceased, having the charge of or being responsible for the burial, instead of being delivered to the person who buries or performs any funeral or religious service for the burial of the body of the deceased; and any person to whom such order or certificate shall have been given by the coroner or registrar who fails so to deliver or cause to be delivered the same shall be liable to a penalty not exceeding forty shillings, and any such relative, friend, or legal representative so having charge of or being responsible for the burial of the body of any person buried under this Act as aforesaid, as to which no order or certificate under the same section of the said Act shall have been delivered to him, shall, within seven days after the burial, give notice thereof in writing to the registrar, and if he fail so to do shall be liable to a penalty not exceeding ten pounds.

Liberty to use burial service of Church of England in unconsecrated ground.

12. No minister in holy orders of the Church of England shall be subject to any censure or penalty for officiating with the service prescribed by law for the burial of the dead according to the rites of the said church in any unconsecrated burial ground or cemetery or part of a burial ground or cemetery, or in any building thereon, in any case in which he might have lawfully used the same service, if such burial ground or cemetery or part of a burial ground or cemetery had been consecrated. The relative, friend, or legal

representative having charge of or being responsible for the burial of any deceased person who had a right of interment in any such unconsecrated ground vested in any burial board, or provided under any Act relating to the burial of the dead, shall be entitled, if he think fit, to have such burial performed therein according to the rites of the Church of England by any minister of the said church who may be willing to perform the same.

Relief of clergy of Church of England from penalties in certain cases.

13. From and after the passing of this Act, it shall be lawful for any minister in holy orders of the Church of England authorised to perform the burial service, in any case where the office for the burial of the dead according to the rites of the Church of England may not be used, and in any other case at the request of the relative, friend, or legal representative having the charge of or being responsible for the burial of the deceased, to use at the burial such service, consisting of prayers taken from the Book of Common Prayer and portions of Holy Scripture, as may be prescribed or approved of by the Ordinary, without being subject to any ecclesiastical or other censure or penalty.

Saving as to ministers of Church of England.

14. Save as is in this Act expressly provided as to ministers of the Church of England, nothing herein contained shall authorise or enable any such minister who shall not have become a declared member of any other Church or denomination, or have executed a deed of relinquishment under the Clerical Disabilities Act, 1870, to do any act which he would not by law have been authorised or enabled to do if this Act had not passed, or to exempt him from any censure or penalty in respect thereof.

Application of Act

15. This Act shall extend to the Channel Islands, but shall not apply to Scotland or to Ireland.

Short title of Act.

16. This Act may be cited as the Burial Laws Amendment Act, 1880.

SCHEDULES to which this Act refers.

SCHEDULE (A.)

Notice of Burial.

I , of , being the relative [*or* friend, *or* legal representative, *as the case may be, describing the relation, if a relative,*] having the charge of or being responsible for the burial of *A.B.*, of , who died at in the parish of on the day of , do hereby give you notice that it is intended by me that the body of the said *A.B.* shall be buried within the [*here describe the churchyard or graveyard in which the body is to be buried,*] on the day of , at the hour of , without the performance in the manner prescribed by law of the service for the burial of the dead according to the rites of the Church of England, and I give this notice pursuant to the Burial Laws Amendment Act, 1880.

To the Rector [*or, as the case may be,*] of

SCHEDULE (B.)

I , of , the person having the charge of (*or* being responsible for) the burial of the deceased, do hereby certify that

on the day of , *A.B.* of aged , was buried in the churchyard [*or* graveyard] of the parish [*or* district] of .

To the Rector [*or, as the case may be,*] of

CHAPTER 42.

An Act to extend and regulate the Liability of Employers to make Compensation for Personal Injuries suffered by Workmen in their service. [7th September 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Amendment of law.

1. Where after the commencement of this Act personal injury is caused to a workman

(1.) By reason of any defect in the condition of the ways, works, machinery, or plant connected with or used in the business of the employer; or

(2.) By reason of the negligence of any person in the service of the employer who has any superintendence entrusted to him whilst in the exercise of such superintendence; or

(3.) By reason of the negligence of any person in the service of the employer to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed; or

(4.) By reason of the act or omission of any person in the service of the employer done or made in obedience to the rules or byelaws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or

(5.) By reason of the negligence of any person in the service of the employer who has the charge or control of any signal, points, locomotive engine, or train upon a railway,

the workman, or in case the injury results in death, the legal personal representatives of the workman, and any persons entitled in case of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work.

Exceptions to amendment of law.

2. A workman shall not be entitled under this Act to any right of compensation or remedy against the employer in any of the following cases; that is to say,

(1.) Under sub-section one of section one, unless the defect therein mentioned arose from, or had not been discovered or remedied owing to the negligence of the employer, or of some person in the service of the employer, and entrusted by him with the duty of seeing that the ways, works, machinery, or plant were in proper condition.

(2.) Under sub-section four of section one, unless the injury resulted from some impropriety or defect in the rules.

byelaws, or instructions therein mentioned; provided that where a rule or byelaw has been approved or has been accepted as a proper rule or byelaw by one of Her Majesty's Principal Secretaries of State, or by the Board of Trade or any other department of the Government, under or by virtue of any Act of Parliament, it shall not be deemed for the purposes of this Act to be an improper or defective rule or byelaw.

(3.) In any case where the workman knew of the defect or negligence which caused his injury, and failed within a reasonable time to give, or cause to be given, information thereof to the employer or some person superior to himself in the service of the employer, unless he was aware that the employer or such superior already knew of the said defect or negligence.

Limit of sum recoverable as compensation.

3. The amount of compensation recoverable under this Act shall not exceed such sum as may be found to be equivalent to the estimated earnings, during the three years preceding the injury, of a person in the same grade employed during those years in the like employment and in the district in which the workman is employed at the time of the injury.

Limit of time for recovery of compensation.

4. An action for the recovery under this Act of compensation for an injury shall not be maintainable unless notice that injury has been sustained is given within six weeks, and the action is commenced within six months from the occurrence of the accident causing the injury, or, in case of death, within twelve months from the time of death: Provided always, that in case of death the want of such notice shall be no bar to the maintenance of such action if the judge shall be of opinion that there was reasonable excuse for such want of notice.

Money payable under penalty to be deducted from compensation under Act.

5. There shall be deducted from any compensation awarded to any workman, or representatives of a workman, or persons claiming by, under, or through a workman in respect of any cause of action arising under this Act, any penalty or part of a penalty which may have been paid in pursuance of any other Act of Parliament to such workman, representatives, or persons in respect of the same cause of action; and where an action has been brought under this Act by any workman, or the representatives of any workman, or any persons claiming by, under, or through such workman, for compensation in respect of any cause of action arising under this Act, and payment has not previously been made of any penalty or part of a penalty under any other Act of Parliament in respect of the same cause of action, such workman, representatives, or person shall not be entitled thereafter to receive any penalty or part of a penalty under any other Act of Parliament in respect of the same cause of action.

Trial of actions.

6.—(1.) Every action for recovery of compensation under this Act shall be brought in a county court, but may, upon the application of either plaintiff or defendant, be removed into a superior court in like manner and upon the same conditions as an action commenced in a county court may by law be removed.

(2.) Upon the trial of any such action in a county court before

the judge without a jury one or more assessors may be appointed for the purpose of ascertaining the amount of compensation.

(3.) For the purpose of regulating the conditions and mode of appointment and remuneration of such assessors, and all matters of procedure relating to their duties, and also for the purpose of consolidating any actions under this Act in a county court, and otherwise preventing multiplicity of such actions, rules and regulations may be made, varied, and repealed from time to time in the same manner as rules and regulations for regulating the practice and procedure in other actions in county courts.

"County court" shall, with respect to Scotland, mean the "Sheriff's Court," and shall, with respect to Ireland, mean the "Civil Bill Court."

In Scotland any action under this Act may be removed to the Court of Session at the instance of either party, in the manner provided by, and subject to the conditions prescribed by, section nine of the Sheriff Courts (Scotland) Act, 1877.

40 & 41 Vict. c. 50.

In Scotland the sheriff may conjoin actions arising out of the same occurrence or cause of action, though at the instance of different parties and in respect of different injuries.

Mode of serving notice of injury.

7. Notice in respect of an injury under this Act shall give the name and address of the person injured, and shall state in ordinary language the cause of the injury and the date at which it was sustained, and shall be served on the employer, or, if there is more than one employer, upon one of such employers.

The notice may be served by delivering the same to or at the residence or place of business of the person on whom it is to be served.

The notice may also be served by post by a registered letter addressed to the person on whom it is to be served at his last known place of residence or place of business; and, if served by post, shall be deemed to have been served at the time when a letter containing the same would be delivered in the ordinary course of post; and, in proving the service of such notice, it shall be sufficient to prove that the notice was properly addressed and registered.

Where the employer is a body of persons corporate or unincorporate, the notice shall be served by delivering the same at or by sending it by post in a registered letter addressed to the office, or, if there be more than one office, any one of the offices of such body.

A notice under this section shall not be deemed invalid by reason of any defect or inaccuracy therein, unless the judge who tries the action arising from the injury mentioned in the notice shall be of opinion that the defendant in the action is prejudiced in his defence by such defect or inaccuracy, and that the defect or inaccuracy was for the purpose of misleading.

Definitions.

8. For the purposes of this Act, unless the context otherwise requires,—

The expression "person who has superintendence entrusted to him" means a person whose sole or principal duty is that of superintendence, and who is not ordinarily engaged in manual labour:

The expression "employer" includes a body of persons corporate or unincorporate:

The expression "workman" means a railway servant and any person to whom the Employers and Workmen Act, 1875, applies. 38 & 39 Vict. c. 90.

Commencement of Act

9. This Act shall not come into operation until the first day of January one thousand eight hundred and eighty-one, which date is in this Act referred to as the commencement of this Act.

Short title.

10. This Act may be cited as the Employers' Liability Act, 1880, and shall continue in force till the thirty-first day of December one thousand eight hundred and eighty-seven, and to the end of the then next Session of Parliament, and no longer, unless Parliament shall otherwise determine, and all actions commenced under this Act before that period shall be continued as if the said Act had not expired.

CHAPTER 43.

An Act to provide for the safe carriage of Grain Cargoes by Merchant Shipping. [7th September 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title and construction. 17 & 18 Vict. c. 104., &c.

1. This Act may be cited as the Merchant Shipping (Carriage of Grain) Act, 1880, and shall be construed as one with the Merchant Shipping Act, 1854, and the Acts amending the same, and together with those Acts may be cited as the Merchant Shipping Acts, 1854 to 1880.

Commencement of Act.

2. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-one (which day is in this Act referred to as the commencement of this Act).

Obligation to take precautions to prevent grain cargo from shifting.

3. Where a grain cargo is laden on any British ship all necessary and reasonable precautions (whether prescribed by this Act or not) shall be taken in order to prevent the grain cargo from shifting.

If such precautions have not been taken in the case of any such ship, the master of the ship and any agent of the owner who was charged with the loading of the ship or the sending her to sea, shall each be liable to a penalty not exceeding three hundred pounds, and the owner of the ship shall also be liable to the same penalty, unless he shows that he took all reasonable means to enforce the observance of this section, and was not privy to the breach thereof.

Precautions against shifting of grain cargo laden in port in Mediterranean or Black Sea, or on coast of North America.

4. Where a British ship laden with a grain cargo at any port in the Mediterranean or Black Sea is bound to ports outside the Straits of Gibraltar, or where a British ship is laden with a grain cargo on the coast of North America, the following precautions to prevent the grain cargo from shifting shall be adopted; that is to say,

(α.) There shall not be carried between the decks, or, if the ship has more than two decks, between the main and upper decks, any

grain in bulk, except such as may be necessary for feeding the cargo in the hold, and is carried in properly constructed feeders.

(*b.*) Where grain (except such as may be carried in properly constructed feeders) is carried in bulk in any hold or compartment, and proper provision for filling up the same by feeders is not made, not less than one-fourth of the grain carried in the hold or compartment (as the case may be) shall be in bags supported on suitable platforms laid upon the grain in bulk: Provided that this regulation with respect to bags shall not apply—

(i.) To oats, or cotton seed; nor

(ii.) To a ship which is a sailing ship of less than four hundred tons registered tonnage, and is not engaged in the Atlantic trade; nor,

(iii.) To a ship laden at a port in the Mediterranean or Black Sea if the ship is divided into compartments which are formed by substantial transverse partitions, and are fitted with longitudinal bulkheads or such shifting boards as here after in this section mentioned, and if the ship does not carry more than one-fourth of the grain cargo, and not more than one thousand five hundred quarters, in any one compartment, bin, or division, and provided that each division of the lower hold is fitted with properly constructed feeders from the between decks; nor

(iv.) To a ship in which the grain cargo does not exceed one-half of the whole cargo of the ship, and the rest of the cargo consists of cotton, wool, flax, barrels or sacks of flour, or other suitable cargo so stowed as to prevent the grain in any compartment, bin, or division from shifting.

(*c.*) Where grain is carried in the hold or between the decks, whether in bags or bulk, the hold or the space between the decks shall be divided by a longitudinal bulkhead or by sufficient shifting boards which extend from deck to deck or from the deck to the keelson and are properly secured, and if the grain is in bulk are fitted grain-tight with proper fillings between the beams.

(*d.*) In loading, the grain shall be properly stowed, trimmed, and secured.

In the event of the contravention of this section in the case of any ship, reasonable precautions to prevent the grain cargo of that ship from shifting shall be deemed not to have been taken, and the owner and master of the ship and any agent charged with loading her or sending her to sea shall be liable accordingly to a penalty under this Act.

Provided that nothing in this section shall exempt a person from any liability, civil or criminal, to which he would otherwise be subject for failing to adopt any reasonable precautions which, although not mentioned in this section, are reasonably required to prevent grain cargo from shifting

Exemption from precautions specified in this Act for ships laden in Mediterranean or Black Sea, or on coast of North America.

5. The precautions required by this Act to be adopted by ships laden with a grain cargo at a port in the Mediterranean or Black Sea, or on the coast of North America, shall not apply to ships loaded in accordance with regulations for the time being approved by the Board of Trade; nor to any ship constructed and loaded in accordance with any plan approved by the Board of Trade.

Notice by master of kind and quantity of grain cargo.

6. Before a British ship laden with grain cargo at any port in the Mediterranean or Black Sea, bound to ports outside the Straits of Gibraltar, or laden with grain cargo on the coast of North America, leaves her final port of loading, or within forty-eight hours after leaving such port, the master shall deliver or cause to be delivered to the British consular officer, or, if it is in Her Majesty's dominions, to the principal officer of Customs at that port, a notice stating—

(1.) The draught of water and clear side, as defined by section five of the Merchant Shipping Act, 1871, and section four of the Merchant Shipping Act, 1873, of the said ship after the loading of her cargo has been completed at the said last port of loading; 34 & 35 Vict. c. 110. 36 & 37 Vict. c. 85.

(2.) And also stating the following particulars in respect to the grain cargo; namely,

(*a.*) The kind of grain and the quantity thereof, which quantity may be stated in cubic feet, or in quarters, or bushels, or in tons weight; and

(*b.*) The mode in which the grain cargo is stowed; and

(*c.*) The precautions taken against shifting

The master shall also deliver a similar notice to the principal collector or other proper officer of Customs in the United Kingdom, together with the report required to be made by the Customs Consolidation Act, 1876, on the arrival of the ship in the United Kingdom. 39 & 40 Vict. c. 36. ss. 50, 51.

Every such notice shall be sent to the Board of Trade as soon as practicable by the officer receiving the same.

If the master fails to deliver any notice required by this section he shall be liable to a penalty not exceeding one hundred pounds: Provided always, that the Board of Trade may, by notice published in the London Gazette, or in such other way as it may deem expedient, exempt ships laden at any particular port or any class of such ships from the provisions of this section.

Penalty for false statement in notice.

7. Any master of a ship, who in any notice required by this Act wilfully makes any false statement or wilfully omits any material particular, shall be liable to a penalty not exceeding one hundred pounds.

Power of Board of Trade for enforcing of Act. 17 & 18 Vict. c. 104.

8. For the purpose of securing the observance of this Act, any officer having authority in that behalf from the Board of Trade, either general or special, shall have the same power as an inspector appointed under the Merchant Shipping Act, 1854, and shall also have power to inspect any grain cargo, and the mode in which the same is stowed.

Prosecution of offences and recovery of penalties. 17 & 18 Vict. c. 104.

9. Every offence punishable under this Act may be prosecuted summarily and every penalty under this Act may be recovered and enforced summarily in like manner as offences and penalties under the Merchant Shipping Act, 1854, and the Acts amending the same.

Definitions.

10. For the purposes of this Act—

The expression "grain" means any corn, rice, paddy, pulse, seeds, nuts, or nut kernels.

The expression "ship laden with a grain cargo" means a ship carrying a cargo of which the portion consisting of grain is more than one-third of the registered tonnage of the ship, and such third shall be computed, where the grain is reckoned in measures of

capacity, at the rate of one hundred cubic feet for each ton of registered tonnage, and where the grain is reckoned in measures of weight, at the rate of two tons weight for each ton of registered tonnage.

Repeal of 39 & 40 Vict. c. 80. s. 22.

11. Section twenty-two of the Merchant Shipping Act, 1876, is hereby repealed as from the commencement of this Act:

Provided that any offence against that section committed before the commencement of this Act may be prosecuted, and the penalty recovered and enforced, in like manner as if the said section had continued to remain in force.

CHAPTER 44.

An Act to explain and amend Sections Seven, Thirteen, and Fourteen of the Relief of Distress (Ireland) Amendment Act, 1880. [7th September 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Irish Loans Act, 1880.

Explanation of s. 13 of 43 & 44 Vict. c. 14 as to rate of interest and duration of loans.

2. In order to remove doubts which have arisen with respect to the meaning of the provisions of section thirteen of the Relief of Distress (Ireland) Amendment Act, 1880, as to the rate of interest and the period of repayment of loans under that section: Be it enacted that,—

42 & 43 Vict. c. 77. 43 & 44 Vict. c. 14.

Notwithstanding anything contained in section two of the Public Works Loans Act, 1879, and section thirteen of the Relief of Distress (Ireland) Amendment Act, 1880, any loan purporting to be made under the said section thirteen shall be made repayable within such periods and at such rate of interest as are set forth in a Minute of the Treasury made on the sixteenth day of August one thousand eight hundred and seventy-nine with reference to loans to which section two of the Public Works Loans Act, 1879, applies.

42 & 43 Vict. c. 77.

Explanation of s. 14 of 43 & 44 Vict. c. 14. as to loans to Harbour Commissioners.

3. For the purpose of enabling a loan to be made under the said section thirteen to Harbour Commissioners, a guarantee may be granted under section fourteen of the Relief of Distress (Ireland) Amendment Act, 1880, and that Act shall have effect as if Harbour Commissioners were mentioned in section fourteen thereof after trustees of any canal or river navigation.

43 & 44 Vict. c. 14.

Provided that the presentment sessions held next after every spring assizes for the county of Wicklow, in and for each barony of that county, guaranteeing any loan under the Relief of Distress (Ireland) Amendment Act, 1880, for making, maintaining, or improving the Harbour of Wicklow, pursuant to the Acts in that behalf, may, until such loan shall be repaid, elect one justice, by ballot, from among the justices, and one cesspayer, by ballot, from among the associated cesspayers constituting such sessions, and every justice and cesspayer so elected shall, until the end of the presentment sessions held in and for the same barony next after

the then ensuing spring assizes for the said county, be associated with and become a commissioner as if appointed pursuant to the said Acts for the purposes, and with the same estate, rights, powers, privileges, and authorities, as if so appointed; and until such loan shall be repaid the number of commissioners for the purposes of the said Acts shall not be restricted to twelve: Provided, that if during his year of office such justice or cesspayer shall die, resign, or be incapable of acting as such commissioner, then and so often the other commissioners shall, from amongst the justices or associated cesspayers, as the case may be, who constituted the then last presentment sessions in and for such barony, appoint by ballot some other justice or cesspayer as a new commissioner in the place of such deceased, resigned, or incapable commissioner, all whose estate, rights, powers, privileges, and authorities as such commissioner shall vest in such new commissioner in his appointment as aforesaid.

Provision relating to the Bandon and Kilmacsimon railway or tramway. 43 & 44 Vict. c. 14.

4. Notwithstanding anything contained in the Relief of Distress (Ireland) Amendment Act, 1880, loans under the thirteenth and following sections of the said Act may be made to the railway or tramway from Bandon to Kilmacsimon, and tramway from Ahada to Cloyne and Cloyne to Ballycotton, in the county of Cork, and to the Limavady and Dungiven Railway, in the county of Londonderry, and the railway from Ballywilliam to New Ross, in the county of Wexford.

Explanation of s. 7 of 43 & 44 Vict. c. 14. 43 Vict. c. 4.

5. Any reference in section seven of the Relief of Distress (Ireland) Amendment Act, 1880, to the board of guardians of any union authorised to give out-door relief under the third section of the Relief of Distress (Ireland) Act, 1880, shall be construed to refer to the board of guardians of any union which has at any time been so authorised, and sub-section two of the said section seven shall apply whether the loan contracted was for the purpose of giving out-door relief or for any other purpose.

CHAPTER 45.

An Act to amend the Criminal Law as to Indecent Assaults on Young Persons. [7th September 1880.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited for all purposes as the Criminal Law Amendment Act, 1880.

Consent of young person to be no defence.

2. It shall be no defence to a charge or indictment for an indecent assault on a young person under the age of thirteen to prove that he or she consented to the act of indecency.

Application of Act.

3. This Act shall not apply to Scotland.

CHAPTER 46.

An Act to amend the Universities and College Estates Act, 1858. [7th September 1880.]

21 & 22 Vict. c. 44.

WHEREAS it is expedient to amend the provisions of the Universities and College Estates Act, 1858:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title 21 & 22 Vict. c. 44. 23 & 24 Vict. c. 59.

1. This Act may be cited as the Universities and College Estates Amendment Act, 1880, and this Act and the Universities and College Estates Act, 1858, and the Universities and College Estates Act Extension, 1860, may be cited collectively as the Universities and College Estates Acts, 1858 to 1880.

Application of purchase money for land sold by university or college. 21 & 22 Vict. c. 44.

2.– (1.) The purchase money of land sold by a university or college under the Universities and College Estates Act, 1858, or any other Act amending the same, shall, with the consent of the Copyhold Commissioners, be from time to time applicable by the university or college in the repayment of any money borrowed under any of those Acts, or to any of the purposes to which money so borrowed is applicable under those Acts.

(2.) Where any such purchase money is so applied, the like provision shall be made by the university or college for replacing the same as is by section twenty-eight of the Universities and College Estates Act, 1858, required to be made for the repayment of money borrowed under that Act: Provided that where any such purchase money is applied in repayment of a loan, it shall be replaced within or at the expiration of the period limited for repayment of the loan and upon the terms mentioned in the order of the Copyhold Commissioners by which their consent to the loan is or was evidenced.

21 & 22 Vict. c. 44.

(3.) The consent of the Copyhold Commissioners shall be evidenced by an order under their hands and common seal in the form or to the effect set forth in the schedule to this Act.

Rebuilding of chancels to be within Act. 21 & 22 Vict. c. 44.

3. Any moneys applicable under the said Acts to or for any of the purposes mentioned in the twenty-seventh section of the Universities and College Estates Act, 1858, may also be applied, by and under the authority of the said Copyhold Commissioners, in or towards the restoration or rebuilding of the chancel of any church which the university or college to which such moneys belong may be by law liable to restore or rebuild.

Act to apply to moneys in court.

4. The provisions of this Act shall apply as well to moneys which have arisen from any sale, enfranchisement, or exchange of lands belonging to a university or college under and by virtue of the aforesaid Acts, as to moneys belonging solely to any such university or college which may have arisen from the sale, enfranchisement, or exchange of any such lands under any other Act of Parliament, or otherwise howsoever, and which may be now or hereafter standing to the account or credit of any cause or matter in the Supreme Court of Judicature or in Her Majesty's High Court of Justice, or any division thereof, or in the names of trustees nominated in pursuance of any Act of Parliament.

Severance of benefices from headships of colleges. 23 & 24 Vict. c. 59.

5. And whereas by section seven of the Universities and College Estates Act Extension Act, 1860, and the enactments therein referred to, provision is made for the severance of benefices from headships of colleges by means of the sale of the advowsons of the benefices, and it is expedient that further and better provision be made for such severance: Be it therefore enacted, that where a benefice is by statute or otherwise annexed to the headship of a college as part of the endowment of the headship, and it appears that the endowments of the benefice are sufficient to bear such a charge as is herein-after mentioned, the college may by deed charge the whole or any part of the land or other endowments of the benefice with the payment to the head of the college for the time being of such an annual sum, not exceeding one half of such endowments, as is in the opinion of the Ecclesiastical Commissioners for England and the bishop of the diocese proper and adequate, regard being had to the value of the benefice, the requirements of the college, and the population and other circumstances of the parish, and thereupon the advowson and right of presentation of and in such benefice shall be vested in the college freed and discharged from any trust in favour of the head for the time being.

SCHEDULE.

1

Form of Order authorizing the application of Purchase Money in repayment of Money borrowed.

COPYHOLD COMMISSION.

In the matter of the Universities and College Estates Acts, 1858 to 1880, ex parte [*here state title of university or college*].

Whereas there is now standing in the books of the Governor and Company of the Bank of England, to the credit of the account of the Copyhold Commissioners, ex parte [*here state the particular account*] the sum of £ [*insert the amount of cash or stock*], being moneys received from the sale [*or* enfranchisement, *or* for equality of exchange, *as the case may be*] of certain lands belonging to the said university [*or* college] by virtue of certain orders heretofore issued by the said Commissioners under the provisions of the said Acts:

And whereas by an order [*or* orders] of the said Commissioners, dated the said university [*or* college] was authorized to raise the sum [*or* sums] of £ for the purpose of [*here insert nature of loan*]:

And whereas there is now owing by the said university [*or* college] the sum [*or* sums] of £ , being part of moneys borrowed by the said university [*or* college] under the above-mentioned orders on the security of their lands; and it has been represented to the said Commissioners that the said first-mentioned sum of £ [*or* the sum of £ , part of the said first-mentioned sum of £] may be properly applied in [*or* towards] the discharge of the said debt:

Now the said Commissioners, being of opinion that the proposed application of the said money will be advantageous and for the interests of the said university [*or* college] and their successors, do hereby approve of the same, and do direct that the said sum of £ [*or* the said sum of £ to be paid or raised out of the said sum of £] now standing to the credit of the said account, be applied in [*or* towards] payment of the said debt.

But so nevertheless that the said sum of £ be replaced to the credit of the said account within the period and upon the terms specified in the order [*or* orders] authorizing the original loan [*or* loans].

Witness their hands and common seal this day of

2.

Form of Order authorizing the application of Purchase Money for improvement purposes [or *for loss of Fines through non-renewal of Leases*].

COPYHOLD COMMISSION.

In the matter of the Universities and College Estates Acts, 1858 to 1880, ex parte [*here state title of university or college*].

Whereas there is now standing in the books of the Governor and Company of the Bank of England, to the credit of the account of the Copyhold Commissioners ex parte [*here state the particular account*] the sum of £ [*here insert the amount of cash or stock*] being moneys derived from the sale [*or* enfranchisement, *or* for equality of exchange, *as the case may be*] of certain lands belonging to the said university [*or* college] by virtue of certain orders heretofore issued by the said Commissioners under the provisions of the said Acts:

And whereas a statement has been submitted to the said Commissioners on behalf of the said university [*or* college], containing a proposal for the application of the said sum of £ [*or* the sum of £ part of the said sum of £] to [*here name the purpose to which it is proposed to apply the money*] the said application being one within the provisions of the said Acts:

Now the said Commissioners, being of opinion, upon consideration of the circumstances, that the proposed application of the said money will be advantageous and for the interests of the said university [*or* college] and their successors, do hereby direct that the said sum of £ [*or* the said sum of £ to be paid or raised out of the said sum of £] now standing to the credit of the said account be applied to the purpose aforesaid.

But so nevertheless that the said sum of £ be replaced to the credit of the said account [*here state the period and manner of repayment*].

Witness their hands and common seal this day of

CHAPTER 47.

An Act for the better protection of Occupiers of Land against injury to their Crops from Ground Game.

[7th September 1880.]

WHEREAS it is expedient in the interests of good husbandry, and for the better security for the capital and labour invested by the occupiers of land in the cultivation of the soil, that further provision should be made to enable such occupiers to protect their crops from injury and loss by ground game:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Occupier to have a right inseparable from his occupation to kill ground game concurrently with any other person entitled to kill the same on land in his occupation.

1. Every occupier of land shall have, as incident to and inseparable from his occupation of the land, the right to kill and take ground game thereon, concurrently with any other person who may be entitled to kill and take ground game on the same land: Provided that the right conferred on the occupier by this section shall be subject to the following limitations:

(1.) The occupier shall kill and take ground game only by himself or by persons duly authorised by him in writing:

(*a.*) The occupier himself and one other person authorised in writing by such occupier shall be the only persons

entitled under this Act to kill ground game with fire-arms;

(*b.*) No person shall be authorised by the occupier to kill or take ground game, except members of his household resident on the land in his occupation, persons in his ordinary service on such land, and any one other person bonâ fide employed by him for reward in the taking and destruction of ground game;

(*c.*) Every person so authorised by the occupier, on demand by any person having a concurrent right to take and kill the ground game on the land or any person authorised by him in writing to make such demand, shall produce to the person so demanding the document by which he is authorised, and in default he shall not be deemed to be an authorised person.

(2.) A person shall not be deemed to be an occupier of land for the purposes of this Act by reason of his having a right of common over such lands; or by reason of an occupation for the purpose of grazing or pasturage of sheep, cattle, or horses for not more than nine months.

(3.) In the case of moorlands, and uninclosed lands (not being arable lands), the occupier and the persons authorised by him shall exercise the rights conferred by this section only from the eleventh day of December in one year until the thirty-first day of March in the next year, both inclusive; but this provision shall not apply to detached portions of moorlands or uninclosed lands adjoining arable lands, where such detached portions of moorlands or uninclosed lands are less than twenty-five acres in extent.

Occupier entitled to kill ground game on land in his occupation not to divest himself wholly of such right.

2. Where the occupier of land is entitled otherwise than in pursuance of this Act to kill and take ground game thereon, if he shall give to any other person a title to kill and take such ground game, he shall nevertheless retain and have, as incident to and inseparable from such occupation, the same right to kill and take ground game as is declared by section one of this Act. Save as aforesaid, but subject as in section six hereafter mentioned, the occupier may exercise any other or more extensive right which he may possess in respect of ground game or other game, in the same manner and to the same extent as if this Act had not passed.

All agreements in contravention of right of occupier to destroy ground game void.

3. Every agreement, condition, or arrangement which purports to divest or alienate the right of the occupier as declared, given, and reserved to him by this Act, or which gives to such occupier any advantage in consideration of his forbearing to exercise such right, or imposes upon him any disadvantage in consequence of his exercising such right, shall be void.

Exemption from game licences.

4. The occupier and the persons duly authorised by him as aforesaid shall not be required to obtain a licence to kill game for the purpose of killing and taking ground game on land in the occupation of such occupier, and the occupier shall have the same power of selling any ground game so killed by him, or the persons authorised by him, as if he had a licence to kill game: Provided that nothing in this Act contained shall exempt any person from the provisions of the Gun Licence Act, 1870. 33 & 34 Vict. c. 57.

Saving clause.

5. Where at the date of the passing of this Act the right to kill and take ground game on any land is vested by lease, contract of tenancy, or other contract bonâ fide made for valuable consideration in some person other than the occupier, the occupier shall not be entitled under this Act, until the determination of that contract, to kill and take ground game on such land. And in Scotland when the right to kill and take ground game is vested by operation of law or otherwise in some person other than the occupier, the occupier shall not be entitled by virtue of this Act to kill or take ground game during the currency of any lease or contract of tenancy under which he holds at the passing of this Act, or during the currency of any contract made bonâ fide for valuable consideration before the passing of this Act whereby any other person is entitled to take and kill ground game on the land.

For the purposes of this Act, a tenancy from year to year, or a tenancy at will, shall be deemed to determine at the time when such tenancy would by law become determinable if notice or warning to determine the same were given at the date of the passing of this Act.

Nothing in this Act shall affect any special right of killing or taking ground game to which any person other than the landlord, lessor, or occupier may have become entitled before the passing of this Act by virtue of any franchise, charter, or Act of Parliament.

Prohibition of night shooting, spring traps above ground, or poison.

6. No person having a right of killing ground game under this Act or otherwise shall use any firearms for the purpose of killing ground game between the expiration of the first hour after sunset and the commencement of the last hour before sunrise; and no such person shall, for the purpose of killing ground game, employ spring traps except in rabbit holes, nor employ poison; and any person acting in contravention of this section shall, on summary conviction, be liable to a penalty not exceeding two pounds.

As to non-occupier having right of killing game.

7. Where a person who is not in occupation of land has the sole right of killing game thereon (with the exception of such right of killing and taking ground game as is by this Act conferred on the occupier as incident to and inseparable from his occupation), such person shall, for the purpose of any Act authorising the institution of legal proceedings by the owner of an exclusive right to game, have the same authority to institute such proceedings as if he were such exclusive owner, without prejudice nevertheless to the right of the occupier conferred by this Act.

Interpretation clause.

8. For the purposes of this Act—

The words "ground game" mean hares and rabbits.

Exemption from penalties.

9. A person acting in accordance with this Act shall not thereby be subject to any proceedings or penalties in pursuance of any law or statute.

Saving of existing prohibitions.

10. Nothing in this Act shall authorise the killing or taking of ground game on any days or seasons, or by any methods, prohibited by any Act of Parliament in force at the time of the passing of this Act.

Short title.

11. This Act may be cited for all purposes as the Ground Game Act, 1880.

CHAPTER 48.

An Act to continue various expiring Laws.

[7th September 1880.]

WHEREAS the several Acts mentioned in column one of the schedule to this Act are, to the extent specified in column two of that schedule, limited to expire on the thirty-first day of December one thousand eight hundred and eighty:

And whereas it is expedient to provide for the continuance as in this Act mentioned of such Acts, and of the enactments amending the same:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Expiring Laws Continuance Act, 1880.

Continuance of Acts in schedule.

2. The Acts mentioned in column one of the schedule to this Act, in so far as they are temporary in their duration, shall, to the extent in column two of the said schedule mentioned, be continued until the thirty-first day of December one thousand eight hundred and eighty-one, and any enactments amending or affecting the enactments continued by this Act shall, in so far as they are temporary in their duration, be continued in like manner.

SCHEDULE.

1. Original Acts.	2. How far continued.	3. Amending Acts.
(1) 5 & 6 Will. 4. c. 27. Linen, Hempen, Cotton, and other Manufactures (Ireland).	The whole Act so far as it is not repealed.	3 & 4 Vict. c. 91. (except ss. 18 and 23). 5 & 6 Vict. c. 68. 7 & 8 Vict. c. 47. 30 & 31 Vict. c. 60.
(2) 3 & 4 Vict. c. 89. Poor Rates, Stock in Trade Exemption.	The whole Act.	—
(3) 4 & 5 Vict. c. 35. Copyhold, Inclosure, and Tithe Commissioners.	So much as relates to the appointment of and the period for holding office by Commissioners and other officers.	14 & 15 Vict. c. 53. 25 & 26 Vict. c. 73.
(4) 4 & 5 Vict. c. 59. Application of Highway Rates to Turnpike Roads.	The whole Act.	—
(5) 10 & 11 Vict. c. 32. Landed Property Improvement (Ireland).	As to powers of Commissioners -	12 & 13 Vict. c. 59. 13 & 14 Vict. c. 31. 25 & 26 Vict. c. 29. 29 & 30 Vict. c. 40.
(6) 10 & 11 Vict. c. 98. Ecclesiastical Jurisdiction.	As to provisions continued by 21 & 22 Vict. c. 50.	—
(7) 11 & 12 Vict. c. 32. County Cess (Ireland).	The whole Act - - -	20 & 21 Vict. c. 7.

1. Original Acts.	2. How far continued.	3. Amending Acts.
(8) 14 & 15 Vict. c. 104. Episcopal and Capitular Estates Management.	The whole Act so far as it is not repealed.	17 & 18 Vict. c. 116. 21 & 22 Vict. c. 94 22 & 23 Vict. c. 46. 23 & 24 Vict. c. 124. 31 & 32 Vict. c. 114. s. 10.
(9) 23 & 24 Vict. c. 19. Dwellings for Labouring Classes (Ireland).	The whole Act.	—
(10) 24 & 25 Vict. c. 109. Salmon Fishery (England) Act.	As to appointment of inspectors, s. 31.	—
(11) 25 & 26 Vict. c. 97. Salmon Fisheries (Scotland).	As to the powers of Commissioners, &c.	26 & 27 Vict. c. 50. 27 & 28 Vict. c. 118.
(12) 26 & 27 Vict. c. 105. Promissory Notes.	The whole Act.	—
(13) 27 & 28 Vict. c. 20. Promissory Notes and Bills of Exchange (Ireland).	The whole Act.	—
(14) 28 & 29 Vict. c. 46. Militia Ballots Suspension.	The whole Act.	—
(15) 28 & 29 Vict. c. 83. Locomotives on Roads.	The whole Act so far as it is not repealed.	41 & 42 Vict. c. 58. 41 & 42 Vict. c. 77. (Part II.)
(16) 29 & 30 Vict. c. 52. Prosecution Expenses.	The whole Act.	—
(17) 32 & 33 Vict. c. 42. Irish Church	So much as relates to the period for holding office by Commissioners and officers (s. 9.)	—
(18) 34 & 35 Vict. c. 87. Sunday Observance Prosecutions.	The whole Act.	—
(19) 35 & 36 Vict. c. 33. Parliamentary and Municipal Elections (Ballot).	The whole Act - - -	38 & 39 Vict. c. 40. (Municipal Elections.) 38 & 39 Vict. c. 84. 41 & 42 Vict. c. 41. (Returning Officers Expenses.)
(20) 38 & 39 Vict. c. 48. Police Expenses	The whole Act.	—
(21) 39 & 40 Vict. c. 21. Juries (Ireland).	The whole Act.	—

APPENDIX AND INDEX.

CONTENTS.

1. TABLE OF THE TITLES OF THE LOCAL AND PRIVATE ACTS PASSED DURING THE SESSION.

2. LIST OF THE LOCAL AND PRIVATE ACTS, ARRANGED IN CLASSES

3. TABLES SHOWING THE EFFECT OF THE YEAR'S LEGISLATION.

4. INDEX TO THE PUBLIC GENERAL STATUTES.

TABLE

OF

The TITLES of the LOCAL and PRIVATE ACTS passed during the Session.

LOCAL ACTS.

The Titles to which the Letter **P.** *is prefixed are Public Acts of a Local Character.*

i. AN Act to enable the Edinburgh and District Water Trustees to borrow additional sums of money; and for other purposes.

ii. An Act to alter the Boundaries of certain of the existing Wards and to create new Wards in the city of Bristol; and for other purposes.

iii. An Act to confirm a Provisional Order under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.

iv. An Act to authorise the Bury and Tottington District Railway Company to raise additional Capital; and for other purposes.

v. An Act to provide for the Sale of a Burial Ground of the parish of Aston-juxta-Birmingham, situate in Liverpool Street, in the borough of Birmingham; and for other purposes.

vi. An Act to make provision with respect to Mortgages by the Municipal Commissioners of the Borough of Carrickfergus and the Carrickfergus Harbour Commissioners of their respective Properties for the improvement of Carrickfergus Harbour; and for other purposes.

vii. An Act to enable the Vestry of Saint Luke, Middlesex, to lease and otherwise deal with Surplus Lands acquired by them in making Street Improvements.

viii. An Act for amending some of the Provisions of the Cardiff Corporation Act, 1879, and for conferring Powers upon the Cardiff Waterworks Company; and for other purposes.

ix. An Act to enable the Chester United Gas Company to raise additional Capital.

x. An Act for empowering the London and North-western Railway Company to construct a new railway to be called the Sutton Coldfield and Lichfield Railway; and for other purposes.

xi. An Act to enlarge the powers of the Lord Provost, Magistrates, and Council of the City of Glasgow as Trustees for carrying into effect the provisions of the Glasgow Improvements Acts of 1866 and 1871.

xii. An Act for the Abandonment of the Railway authorised by the Worcester and Aberystwith Junction Railway (Deviation) Act, 1877; and for other purposes.

xiii. An Act for extending the time for the completion of the Llanelly and Mynydd Mawr Railway; and for other purposes.

xiv. An Act to amend the Provisions of certain Acts relating to the Liverpool and Birkenhead Docks with regard to Byelaws; and for other purposes.

xv. An Act for the Abandonment of the Railway authorised by the Wednesfield and Wyrley Bank Railway Act, 1875.

xvi. An Act to authorise the South London Tramways Company to construct additional Tramways; to raise further Money; and for other purposes.

xvii. An Act to alter the provisions with respect to the dissolution of the Dukinfield and Denton Joint Gas Committee, and to make further provisions with respect to the supply of Gas to the townships of Denton and Haughton in the county of Lancaster; and for other purposes.

xviii. An Act for granting further powers to the Swindon, Marlborough, and Andover Railway Company.

xix. An Act for the Abandonment of the Ely and Bury Saint Edmunds Railway.

xx. An Act to enlarge the powers of the Prescot Gas Company and for other purposes in connexion with their undertaking.

xxi. An Act to authorise the construction of Waterworks for the supply of water to the Lunatic Asylum for the County Palatine of Lancaster, situate at Whittingham, in the said county; and to enable the Justices of the Peace for the said county to provide necessary courts, offices, and lock-ups for the holding of General or Quarter Sessions of the Peace within the hundred of West Derby in the said county.

xxii. An Act to extend the time for the Purchase of Lands authorised by the Bristol and Portishead Pier and Railway Company's Act, 1877, to be acquired, and to authorise that Company to raise additional Capital; and for other purposes.

xxiii. An Act to authorise alterations of the Gauge of the Letterkenny Railway and of the Londonderry and Lough Swilly Railway, for extending the periods limited for the compulsory purchase of certain Lands by the Letterkenny Railway Company, and for the completion of that Company's Railways, to authorise Agreements between them and the Londonderry and Lough Swilly Railway Company; and for other purposes.

xxiv. An Act for further extending the time for the completion of Railway No. 1 authorised by the Llantrissant and Taff Vale Junction Railway Act, 1866.

xxv. An Act to extend certain powers of the Sligo, Leitrim, and Northern Counties Railway Company; and for other purposes.

xxvi. An Act for extending the boundaries of the borough of Chepping Wycombe, in the county of Buckingham; and for other purposes.

xxvii. An Act to authorise the Sutton Bridge Dock Company to construct new works at Sutton Bridge in the parts of Holland, in the county of Lincoln; and for other purposes.

xxviii. An Act for making further Provision with respect to certain officers of the city of Liverpool in the county of Lancaster; and for other purposes.

xxix. An Act to empower the Mayor, Aldermen, and Burgesses of the borough of Doncaster to construct additional Works, to acquire Lands and Easements for that purpose; and for other purposes.

xxx. An Act to enable the Hendon Rural Sanitary Authority to make certain payments to the Local Board for the Hendon Local Government District out of the income of trust estates and funds vested in the Edgware Highway Board by the Metropolis (Kilburn and Harrow) Roads Act, 1872, to vary the provisions of the said Act, to discharge the Hendon Rural Sanitary Authority from the obligation to maintain portions of a certain road, to impose on them the obligation to maintain another portion of the same road; and for other purposes.

xxxi. An Act to establish and render valid certain Building Leases and a certain Agreement for a Building Lease of parts of the Estates of the Warden and Poor Men of the Hospital of the Holy and Undivided Trinity in East Greenwich, founded by Henry Howard, Earl of Northampton, commonly called Trinity Hospital, Greenwich.

xxxii. An Act for regulating the management of the Widows Fund of the Faculty of Physicians and Surgeons of Glasgow; for authorising a transfer of the Fund and its liabilities; for winding up the Fund; and for other purposes.

P. **xxxiii.** An Act to confirm a Provisional Order of the Local Government Board under the provisions of the Gas and Water Works Facilities Act, 1870, and the Public Health Act, 1875, relating to the Borough of Conway.

P. **xxxiv.** An Act to confirm a Provisional Order of the Local Government Board under the provisions of the Highways and Locomotives (Amendment) Act, 1878, relating to the county of Salop.

P. **xxxv.** An Act to confirm a Provisional Order under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.

P. **xxxvi.** An Act to confirm certain Provisional Orders of the Local Government Board relating to the Boroughs of Abingdon and Beverley, the Local Government District of Briton Ferry, the Borough of Burnley, the Local Government District of Buxton, the Borough of Cardigan, the Town of Hove, the City of Manchester, the Improvement Act District of Middleton and Tonge, the Boroughs of Newbury and Southport, the Improvement Act District of West Hartlepool, and the Local Government District of Wirksworth.

P. **xxxvii.** An Act to confirm a Scheme under the Metropolitan Commons Act, 1866, and the Metropolitan Commons Amendment Act, 1869, relating to Staines Commons.

P. **xxxviii.** An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to the town of Ballinasloe; and to the Ballymacormick Burial Ground; and to the towns of Clonmel and Tralee; and to Waterworks in the town of Wicklow.

P. **xxxix.** An Act to confirm a Provisional Order under the General Police and Improvement (Scotland) Act, 1862, relating to the Burgh of Broughty Ferry.

P. **xl.** An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to the towns of Banbridge, Monaghan, Thurles, and Trim, and to Waterworks in the town of Kinsale, and to the Skule Bog United District.

xli. An Act for the Abandonment of the Greencastle and Kilkeel Railway.

xlii. An Act to authorise the Construction and Maintenance of a Sea Wall and other Works at Clacton-on-Sea, in the county of Essex, and to provide for the Appointment of Commissioners for that purpose.

xliii. An Act to extend the period limited for the compulsory purchase of lands for the Looso Valley Railway.

xliv. An Act for the Incorporation of Trustees; for vesting in them Newry Port, Harbour, River, and Canal Navigation; for enlarging and improving the same, and making certain new Works in connexion therewith; and for other purposes.

xlv. An Act to extend the Time for the Purchase of certain Lands and for the Construction of the Works authorised by the Milford Docks Acts, 1874 and 1875.

xlvi. An Act for conferring further Powers on the Eastbourne Gas Company for the Purchase of Land, the Construction of Works, the raising of Money, and otherwise in relation to their undertaking.

xlvii. An Act for granting further Powers to the Didcot, Newbury, and Southampton Junction Railway Company; and for other purposes.

xlviii. An Act for authorising the Construction of a Railway from the Gwinear Road Station of the West Cornwall Railway Company to Helston; and for other purposes.

xlix. An Act to authorise the Bristol Port and Channel Dock Company to make a new Entrance into their Dock, and to confer further powers upon them.

l. An Act for making a railway in the parishes of Beckenham, Wickham otherwise West Wickham, and Hayes, in the county of Kent; and for other purposes.

li. An Act to incorporate a Company for establishing and holding Markets and Fairs and Slaughter-houses, and building a Town Hall in the Town of Aberdare, in the County of Glamorgan, and to authorise the Company to purchase the Undertaking of the Aberdare Market Company; and for other purposes.

lii. An Act for the revival of the powers for making and maintaining a Bridge across the River Severn at Shrewsbury, with Approaches thereto; and for other purposes.

liii. An Act for the abandonment of the Bridge authorised by the Stapenhill Bridge Act, 1865, and for the making and maintaining of another Bridge in lieu thereof; and for other purposes.

liv. An Act to amend the Corris, Machynlleth, and River Dovey Tramroad Act, 1858, and the Corris Railway Act, 1864, and to confer further powers upon the Corris Railway Company; and for other purposes.

lv. An Act for extending the time limited by the Swansea Harbour Act, 1874, for the completion of the Docks, Railways, and Works by that Act authorised, and for enabling the Earl of Jersey to act as a Harbour Trustee.

lvi. An Act for the abandonment of the Cashel Extension Railway authorised by the Southern Railway (Extension and Further Powers) Act, 1873; and for other purposes.

lvii. An Act to authorise the Mayor, Aldermen, and Burgesses of the Borough of Wakefield to construct certain Reservoirs and Waterworks, to contract their limits of supply; and for other purposes.

P. lviii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Improvement Act District of Abergavenny (two), the Local Government Districts of Baldock, Bredbury, Bromsgrove, Cuckfield, and Ebbw Vale, the Hanley, Stoke, and Fenton Joint Hospital District, the Local Government District of Heckmondwike, the Borough of Pembroke, and the Local Government Districts of Swindon New Town, and Withington.

P. lix. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Rural Sanitary Districts of the Amersham, Ashby-de-la-Zouch, and Basford Unions, the Borough of Chard, the Local Government District of Croydon, the Borough of Cheltenham, the Rural Sanitary District of the Hendon Union, the Local Government Districts of Hornesy and Leyton, the City of Lincoln, the Borough of Plymouth, the Local Government District of Redditch, the Rural Sanitary District of the Shardlow Union, and the Local Board of Health District of Woolwich.

P. lx. An Act to confirm a Provisional Order of the Local Government Board under the provisions of the Poor Law Amendment Act, 1867, relating to the City of Canterbury, and an Order of the Local Government Board under the provisions of the Divided Parishes and Poor Law Amendment Act, 1876, as

amended and extended by the Poor Law Act, 1879, relating to the parishes of Bepton, Chithurst, Farnhurst, Iping, Kirdford, Linch, Linchmere, Lodsworth, Lurgashall, Selham, Stedham, Terwick, Trotton, and Woolbeding, and to the Tything of North Ambersham.

P. lxi. An Act for confirming certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act, 1870, relating to Chew Magna Gas, Garstang Gas, Halstead Gas, Harrogate Gas, Holywell Gas, Long Eaton Gas, Trowbridge Gas, Broadstairs Water, East Blatchington and Seaford Water, Gisborough Water, Harrogate Water, Luton Water, Newhaven and Denton Water, Norwood (Middlesex) Water, and Pwllheli Water.

P. lxii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Local Government District of Ashford, the Improvement Act District of Bournemouth, the Urban Sanitary District of Folkestone, the Local Government Districts of Ilfracombe and Mirfield, the Rural Sanitary District of the Reigate Union, and the Port of Wisbech.

P. lxiii. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to a new Street in Dublin, and to Waterworks in the town of Fermoy.

P. lxiv. An Act to confirm the Provisional Order for the Regulation of certain Lands known as Abbotside Common, situate in the parish of Aysgarth, in the county of York, in pursuance of a report of the Inclosure Commissioners for England and Wales.

lxv. An Act to authorise the Manchester and Milford Railway Company to abandon the Branch Railway to Devil's Bridge; and for other purposes.

lxvi. An Act for conferring further powers upon the Exmouth and Budleigh Salterton Waterworks Company; for the raising of further capital; and for other purposes.

lxvii. An Act for incorporating and conferring Powers on the Malton Gas Company.

lxviii. An Act to amend, vary, and extend the Powers of the Caledonian Insurance Company, and for other purposes relating thereto.

lxix. An Act to enable the London, Tilbury, and Southend Railway Company to improve and extend the West Street Pier at Gravesend, and to construct a Wharf at Thames Haven.

lxx. An Act to authorise the Wrexham Waterworks Company to make new Service Reservoirs and Filter Beds; to further extend their Limits of Supply; to raise additional Capital; and for other purposes.

lxxi. An Act to confer further Powers upon the London, Brighton, and South Coast Railway Company.

lxxii. An Act to authorise the Wandsworth and Putney Gaslight and Coke Company to raise further Capital; and for other purposes.

lxxiii. An Act for empowering the Corporation of the Borough of Stafford to acquire certain rights in Coton Field in the said borough, and to authorise the formation of allotment gardens for the Freemen of the borough, and of public pleasure grounds in Coton Field, and for conferring on the Corporation further powers in relation to their water undertaking and street improvements, and further sanitary and other powers; and for other purposes.

lxxiv. An Act for extending the time for making and completing the Mersey Railway.

lxxv. An Act to extend the period for the completion of the works authorised by the Belfast Street Tramways Act, 1878.

lxxvi. An Act to enable the Lincoln Gaslight and Coke Company to raise additional capital; and for other purposes.

lxxvii. An Act to give effect to an agreement for the transfer to the Corporation of Lancaster of the Lancaster Gas Company's Undertaking, and to authorise the Corporation to make Street Improvements, and to borrow Moneys; and for other purposes.

lxxviii. An Act to amend the Pegwell Bay Reclamation and Sandwich Haven Improvement Act, 1873, and the Acts amending the same.

lxxix. An Act to enable the Bristol General Cemetery Company to enlarge their Cemetery, to raise additional Capital; and for other purposes.

lxxx. An Act for authorising Improvements in the Parishes of Saint Mary Abbotts Kensington, and Saint Luke Chelsea; and for other purposes.

P. lxxxi. An Act to confirm the Provisional Order for the Regulation of certain Lands known as Clent Hill Common, situate in the parish of Clent, in the county of Worcester, in pursuance of a report of the Inclosure Commissioners for England and Wales.

P. lxxxii. An Act to confirm a Provisional Order under the Land Drainage Act, 1861, relating to Frodsham and Helsby Improvements, situated in the parish of Frodsham, in the county of Chester.

P. lxxxiii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Rural Sanitary District of the Alnwick Union, the Borough of Barnsley (two), the Local Government District of Brentford, the Rural Sanitary District of the Durham Union, the Local Government Districts of Ealing, East Dereham, and Mountain Ash (two), the Boroughs of Newcastle-under-Lyme and Penzance, the Rural Sanitary Districts of the Rothbury and Settle Unions, and the Local Government District of Torquay.

P. lxxxiv. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Borough of Kingston-upon-Hull, and the Improvement Act District of Ramsgate.

P. lxxxv. An Act to confirm certain Provisional Orders made by the Board of Trade under the General Pier and Harbour Act, 1861, relating to Aldrington, Anstruther, Bouldnor, Broadstairs, Carrickfergus, Castle Bay (Barra), Llandudno, and Tralee and Fenit; and to amend the Cattewater Harbour Order, 1876.

P. lxxxvi. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Borough of Aberavon, the Local Government District of Ashton-in-Makerfield, the City of Canterbury, the Local Government District of Cleator Moor, the Borough of Congleton, the Local Government District of Horncastle, the City of Lincoln, the Local Government District of Littlehampton, the Improvement Act District of Llandudno, the Local Government Districts of Ossett-cum-Gawthorpe and Oswaldtwistle, the City of Saint Alban (two), and the Borough of Sunderland.

P. lxxxvii. An Act to confirm the Provisional Order for the inclosure of certain lands known as Hendy Bank Common, situate in the parish of Cefnllys in the county of Radnor, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

P. lxxxviii. An Act to confirm the Provisional Order for the inclosure of certain Lands known as the Common Fields, the Common Meadow Lands, the Cow Common, the Green, the Meres, Baulks, and other waste lands, situate in the parish of Steventon, in the county of Berks, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

P. lxxxix. An Act to confirm the Provisional Order for the inclosure of certain Lands known as Llandegley Rhos Common, situate in the parish of Glascwm, in the county of Radnor, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

P. **xc.** An Act to confirm the Provisional Orders for the regulation of certain Lands forming part of the Lizard Common, and situated in the parish of Landewednack, in the county of Cornwall, and the Provisional Orders for the inclosure of certain other Lands forming the remainder of the said common, and situated in the same parish, in pursuance of a Report of the Inclosure Commissioners for England and Wales.

P. **xci.** An Act to confirm a Provisional Order made under the Public Health (Scotland) Act, 1867, relating to the Borough of Lanark.

P. **xcii.** An Act to confirm a Provisional Order made under the Public Health (Scotland) Act, 1867, relating to the Parish of Blantyre.

P. **xciii.** An Act to confirm an Order of the Local Government Board under the provisions of the Divided Parishes and Poor Law Amendment Act, 1876, as amended and extended by the Poor Law Act, 1879, relating to the Parishes of Bowers Gifford, Hadleigh, Laindon, Leigh, North Benfleet, Pitsea, Prittlewell, South Benfleet, Southchurch, and Vange.

P. **xciv.** An Act to enable Her Majesty's Postmaster-General to enlarge and acquire a site for the South-western (of London) District Post Office.

xcv. An Act to enable the Mayor, Aldermen, and Burgesses of the Borough of Cork to make better Regulations with reference to Street Traffic and Streets, to confer further powers on the Corporation with reference to Water Supply, to fund the Corporate Debt; and for other purposes.

xcvi. An Act to confer further Powers upon the London Gaslight Company; and for other purposes.

xcvii. An Act for empowering the North Metropolitan Tramways Company to construct Works and raise further Money, and to make Agreements with the London Street Tramways Company; and for other purposes.

xcviii. An Act for the improvement of the Drainage of the Upper and Wittersham Levels, otherwise the Kent and Sussex Rother Levels; and for other purposes.

xcix. An Act to enable the Mayor, Aldermen, and Burgesses of the borough of Huddersfield to construct Tramways, New Streets, Roads, and Street and Road Improvements, and other Works; and to make further provision for the good government of the borough; and for other purposes.

c. An Act to repeal the Portmadoc Water Order, 1871; to incorporate a Company, and to vest in such Company the undertaking authorised by the said Order, and to grant powers to such Company for the construction of additional Waterworks, and for the supply of water to Portmadoc and the neighbourhood thereof; and for other purposes.

ci. An Act to authorise the construction of Tramways in the Borough of Northampton and adjacent places; and for other purposes.

cii. An Act to confer further powers upon the Yeadon and Guiseley Gaslight and Coke Company and to enable them to raise further money; and for other purposes.

ciii. An Act to extend the limits of the Great Yarmouth Waterworks Company, and to authorise the said Company to construct new works and raise more money, and for other purposes.

civ. An Act for providing for the return of the Money deposited for securing the Completion of the Railways authorised by the Devon and Cornwall Railway (Western Extensions) Act, 1873.

cv. An Act to authorise the Ballymena, Cushendall, and Redbay Railway Company to apply to the purposes of the Ballymena, Cushendall, and Redbay Railway Act, 1872, a sum of twenty-two thousand pounds which they are authorised to raise under the Powers of the Ballymena, Cushendall, and Redbay Railway Act, 1878, and which is not required for the purposes of that Act.

cvi. An Act to confer further powers on the Metropolitan District Railway Company.

cvii. An Act for the revival of the powers and extension of the time for the compulsory purchase of lands and completion of the works authorised by the Romford Canal Act, 1875.

cviii. An Act for extending the Rathmines and Rathgar township, so as to include therein the adjoining townland of Milltown, in the county of Dublin; for the establishment of a Fire Brigade; and for other purposes.

cix. An Act to revive the powers and extend the periods respectively limited for the Construction of Waterworks and Supply of Water and the Purchase of Market Rights authorised by the Sligo Borough Improvement Act, 1869; and for other purposes.

cx. An Act for amalgamating the Monmouthshire Railway and Canal Company with the Great Western Railway Company.

cxi. An Act for rendering valid certain Letters Patent granted to Bristow Hunt for the Invention of improved Machinery or Apparatus for setting and distributing Types.

cxii. An Act for dissolving the Manchester Carriage Company, Limited, and re-incorporating the Members thereof as a new Company, and for transferring to such new Company the powers conferred by the Manchester Suburban Tramways Acts, 1878 and 1879, and the Manchester Suburban Tramways Orders, 1877 and 1878; and for conferring further powers for the construction of new and the completion of authorised Tramways; and for other purposes.

cxiii. An Act for incorporating and conferring powers on the Ackworth, Featherstone, Purston, and Sharlston Gas Company.

cxiv. An Act to enable the Maidstone Gas Company to construct additional Works; to raise further Capital; and for other purposes.

cxv. An Act for enabling the Reading Gas Company to raise additional Capital and to construct new Works; and for other purposes.

cxvi. An Act to incorporate a Company for making Works and supplying Water within certain parishes and townships in the Valley of the Dearne; and for other purposes.

cxvii. An Act to authorise the Hundred of Hoo Railway Company to extend their Railway by the making of a further Line of Railway, and also a jetty, pier, or landing-place, in the county of Kent, to raise further Money; and for other purposes.

cxviii. An Act to extend the Borough of Preston and to enable the Mayor, Aldermen, and Burgesses thereof to provide a Site for a Public Library and Museum, to make new Streets, Street Improvements, Tramways, and other works; and to make further provision for the Improvement and good Government of the Borough; and for other purposes.

cxix. An Act for empowering the Corporation of the City of Rochester to acquire the undertaking of the Strood Waterworks Company, and carry on the same; to construct additional Waterworks and supply Water; to construct Embankment and Sewerage Works; and for other purposes.

cxx. An Act for empowering the British Gaslight Company, Limited, to enlarge their works and to expend further capital at their Staffordshire Potteries Station; and for other purposes.

cxxi. An Act for rendering valid certain Letters Patent granted to William Shepherd Williamson, of Congleton in the County of Chester, for the Invention of Improvements in Blast Furnaces.

cxxii. An Act to authorise the Dartford Gas Company to purchase additional lands, to raise additional capital, to amalgamate with the Darenth Vale Gas Company, to extend the limits of supply; and for other purposes.

cxxiii. An Act to provide for the dissolution of the Glasgow, Garnkirk, and Coatbridge Railway Company, the Clydesdale Railway Guaranteed Company, the Greenock Railway Guaranteed Company, the Wishaw Railway Guaranteed Company, and the Glasgow, Barrhead, and Neilston Direct Railway Company, and for the conversion of the stocks of those Companies into annuities stock of the Caledonian Railway Company; and for other purposes.

cxxiv. An Act to amend the Bristol Channel Pilotage Act, 1861, so far as relates to the Cardiff Pilotage Board; and for other purposes.

cxxv. An Act to make further provision for the lighting of the Borough of Kingston-upon-Hull, and to extend the powers of the Mayor, Aldermen, and Burgesses of the Borough in relation to the supply of light by electricity; and for other purposes.

cxxvi. An Act for carrying into effect an Agreement for the transfer by the Liverpool United Tramways and Omnibus Company of their Tramways in the City of Liverpool to the Corporation of Liverpool, and for the Lease of those Tramways to the Company; and for other purposes.

cxxvii. An Act for empowering the Mayor, Aldermen, and Burgesses of the borough of Wigan in the county of Lancaster to make New Streets, and Improvement of Streets; and for conferring on them further Borrowing Powers and other powers; and for other purposes.

cxxviii. An Act for making better provision for the Drainage of the Low Grounds and Carrs (known as the Beverley and Barmston Drainage District) in the East Riding of the County of York, and for amending the Acts relating thereto; and for other purposes.

cxxix. An Act to amalgamate the Undertakings of the Highland and Dingwall and Skye Railway Companies; and for other purposes.

P. **cxxx.** An Act to continue for a limited period the powers of the Arbitrator under the Epping Forest Act, 1878, and to amend that Act.

P. **cxxxi.** An Act to confirm the Provisional Order of one of Her Majesty's Principal Secretaries of State for the modification of the Metropolis (High Street, Islington) Improvement Scheme.

P. **cxxxii.** An Act to confirm certain Provisional Orders of the Local Government Board relating to the Local Government District of Eastbourne, the Improvement Act District of Herne Bay, the Local Government Districts of Northwich and Pudsey, the Improvement Act District of Ramsgate, and the Local Government District of West Ham.

P. **cxxxiii.** An Act to confirm the Provisional Order for the Inclosure of certain Lands known as Llanfair Hills, situate in the parish of Llanfair Waterdine, in the county of Salop, in pursuance of a report of the Inclosure Commissioners for England and Wales.

cxxxiv. An Act to authorise the Metropolitan Railway Company to make a railway in extension of the Kingsbury and Harrow Railway to the town of Rickmansworth; and for other purposes.

cxxxv. An Act to confirm an agreement between the Glasgow, Yoker, and Clydebank, and North British Railway Companies; and for other purposes.

cxxxvi. An Act to vary the mode of dealing with certain roads crossed by the authorised railways of the East Norfolk Railway Company, and to confer certain powers on the Great Eastern Railway Company with reference to the Western Extensions Capital of the East Norfolk Railway Company; and for other purposes.

cxxxvii. An Act to amend the Acts relating to the Clyde Lighthouses, and to provide for the improvement of the Navigation of the River Clyde below Newark Castle, Port Glasgow.

cxxxviii. An Act to enable the Rathmines and Rathgar Improvement Commissioners to improve the Water Supply of the Rathmines and Rathgar township; and for other purposes.

cxxxix. An Act to confer powers upon the Corporation of Burton-upon-Trent with reference to Bridges over the River Trent at Stapenhill; to enable them to purchase Lands and construct Works for the disposal of Sewage; and to supply Light by Electricity; and for other purposes.

cxl. An Act to confer further powers with respect to the Great Northern Railway and to the joint undertakings of the Great Northern and Great Eastern and Great Northern and London and North-western Railway Companies.

cxli. An Act for conferring upon the Great Western Railway Company further Powers in connexion with their own Undertaking and the Undertakings of other Companies; for vesting in that Company the Undertakings of the Ely and Clydach Valleys, the Malmesbury, and the Mitcheldean Road and Forest of Dean Junction Railway Companies; for vesting in the Great Western Railway Company and the Bala and Festiniog Railway Company the Undertaking of the Festiniog and Blaenau Railway Company, Limited; and for other purposes.

cxlii. An Act for extending the boundaries of the Municipal Borough of King's Lynn; for authorising the Corporation of the said borough to subscribe further moneys towards the King's Lynn Docks; for amending the King's Lynn Waterworks and Borough Improvement Act, 1859, and the Eau Brink Acts; and for other purposes.

cxliii. An Act for enabling the Mayor, Aldermen, and Citizens of the City of Liverpool in the county of Lancaster to obtain a supply of Water from the Rivers Vyrnwy, Marchnant, and Afon Cowny in Montgomeryshire; and for other purposes.

cxliv. An Act to enable the Liverpool United Gaslight Company to erect additional Gasworks, and to extend their Limits of Supply.

cxlv. An Act for conferring further powers upon the London and North-western Railway Company in connexion with their own Undertaking, and upon that Company jointly with the Lessees of the North and South Western Junction Railway, and the Great Western Railway Company, and the Lancashire and Yorkshire Railway Company, and the Manchester, Sheffield, and Lincolnshire Railway Company, and the Furness Railway Company, in respect of other Undertakings in which they are jointly interested; and for conferring further Powers upon the Lancashire Union Railways Company; and for other purposes.

cxlvi. An Act for conferring additional powers on the Midland Railway Company in connexion with their own Undertaking and the Undertakings of the Sharpness New Docks and Gloucester and Birmingham Navigation Company and the Severn Bridge Railway Company; for raising further Capital; and for other purposes.

cxlvii. An Act to alter and extend the borough of Oldham, to confer upon the Corporation further powers in relation to their Water and Gas undertakings, and for improving the Local Government of the borough; to amend the Acts relating to the borough; and for other purposes.

cxlviii. An Act for conferring further powers on the Banbury and Cheltenham Direct Railway Company in connexion with their authorised Undertaking; and for other purposes.

cxlix. An Act for incorporating the Dagenham and District Farmers' (Optional) Sewage Utilization Company, and for authorising them to construct Works for Supply of Sewage to Owners and Occupiers of Land in Dagenham and the adjacent District; and for other purposes.

cl. An Act for making a Railway from Woodside to South Croydon, in the county of Surrey; and for other purposes.

cli. An Act for subjecting lands within the Black Sluice Level to further taxation for Outfall Improvements, and for increasing the area of taxation; and for other purposes.

clii. An Act for making Tunnels, Subways, and Roadways partly under the River Mersey between Liverpool and Birkenhead.

cliii. An Act to authorise the construction of a New Cut and other Works for improving the Outfall of the River Witham, in the county of Lincoln, and the constitution of a Joint Board for effecting such works; and for other purposes.

P. **cliv.** An Act to confirm certain Provisional Orders made by the Education Department under the Elementary Education Act, 1870, to enable the School Boards for Cardiff, Liverpool, Southampton, and Walton-on-Thames to put in force the Lands Clauses Consolidation Act, 1845, and the Acts amending the same.

clv. An Act to confer further powers on the London Tramways Company (Limited).

clvi. An Act for making a Railway from the Blane Valley Railway to the Forth and Clyde Junction Railway at Gartness, and a Railway from the Forth and Clyde Junction Railway to Aberfoyle; and for other purposes.

clvii. An Act to authorise the transfer of the Undertaking of the Hinckley Gaslight and Coke Company, Limited, to the Hinckley Local Government Board; and for other purposes.

clviii. An Act to revive and amend the powers of the Killorglin Railway Act, 1871, for making a Railway in the county of Kerry from the Farranfore Station of the Great Southern and Western Railway to Killorglin, to provide for a Baronial Guarantee with reference to the Railway; and for other purposes.

clix. An Act for making Railways between Maidstone and Ashford in the county of Kent; and for other purposes.

clx. An Act to authorise the Pontypridd, Caerphilly, and Newport Railway Company to deviate a portion of their authorised railway near Pontypridd.

clxi. An Act for making a Railway in the county of Devon, to be called the Totnes, Paignton, and Torquay Direct Railway; and for other purposes.

clxii. An Act to empower the Preston Tramways Company to accept leases of and to work Tramways to be hereafter constructed in or near the Borough of Preston, and to authorise them to raise additional Capital; and for other purposes.

clxiii. An Act to revive the powers and extend the periods for the compulsory purchase of Lands, and for the construction of the Railways authorised by the Scarborough and Whitby Railway Acts, 1871 and 1873; and for other purposes.

clxiv. An Act to authorise the construction of Tramways in and near to the borough of Gateshead, in the county of Durham; and for other purposes.

clxv. An Act to enable the Lynn and Fakenham Railway Company to extend their Railway to Norwich and Blakeney; and for other purposes.

clxvi. An Act to authorise a Deviation in the Kingsbury and Harrow Railway; the Revival and Extension of Time for the Purchase of Lands in connexion with the Works authorised by the Saint John's Wood Railway Act, 1873, and the Metropolitan Railway Act, 1877; the Purchase of other Lands; the diverting or stopping up of certain bridle road and footpaths; also to amend the Acts relating to the Hammersmith and City Railway with respect to superfluous Lands, and the Metropolitan and District Railways Act, 1879, with respect to Capital; and for other purposes.

clxvii. An Act to amalgamate the Port Carlisle Dock and Railway Company, the Carlisle and Silloth Bay Railway and Dock and the North British, Arbroath, and Montrose Railway Companies with the North British Railway Company, and to authorise the Company to make a Dock at Silloth; to purchase additional Lands; to make agreements with respect to the erection of Passenger Sheds at the Waverley Station; to guarantee Interest on sums raised for Dock Works at Bo'ness; to contribute to the Forth Bridge Railway Company, and to authorise the Newport Railway Company and the Company to raise more Money; also to extend the time for the sale of superfluous Lands; and for other purposes.

clxviii. An Act for incorporating the Alford and Sutton Tramways Company and authorising them to construct Tramways from Alford to Sutton-le-Marsh in the parts of Lindsey in the county of Lincoln; and for other purposes.

clxix. An Act to empower the North Dublin Street Tramways Company to construct New Tramways; and for other purposes.

clxx. An Act to alter and extend the powers of the Trustees of the Port and Harbours of Greenock in relation to the Harbours and Docks; and for other purposes.

P. **clxxi.** An Act to confirm a certain Provisional Order of the Local Government Board for Ireland made under the Artizans and Labourers Dwellings Improvement Act, 1875, relating to the city of Dublin; and a certain Provisional Order of the said Board made under the Public Health (Ireland) Act, 1878, relating to Waterworks in the city of Armagh.

P. **clxxii.** An Act for confirming certain Provisional Orders made by the Board of Trade under the Tramways Act, 1870, relating to Bath Tramways, Birkdale and Southport Tramways, Bristol Tramways (Extensions), Cambridge Street Tramways (Extension), Cardiff District and Penarth Harbour Tramways Croydon Street Tramways (Extensions), Darlington Tramways, Dudley, Sedgley, and Wolverhampton Tramways, Ipswich Tramways (Extensions), Llanelly Tramways, Merthyr Tramways, Peterborough Tramways, Staffordshire Tramways (Additional Powers), Stockton-on-Tees and District Tramways; Sunderland Tramways (Use of Mechanical Power), Withington Local Board Tramways, and Wolverhampton Tramways (Use of Mechanical Power).

P. **clxxiii.** An Act for confirming certain Provisional Orders made by the Board of Trade under the Tramways Act, 1870, relating to Birmingham and Aston Tramways, Blackpool St. Anne's-on-the-Sea and Lytham Tramways, Bradford Corporation Tramways, Carlisle and District Tramways, Folkestone, Sandgate, and Hythe Tramways, North Staffordshire Tramways, Rothesay Tramways, Walsall and District Tramways, Walton-on-the-Hill Tramways, and Woolwich and Plumstead Tramways.

P. **clxxiv.** An Act to make further provision with respect to the Powers of the Commissioners for Public Works in Ireland in relation to a grant and loan for the Improvement of Kinsale Harbour, and to enable the Town Commissioners of Kinsale to guarantee a loan and levy rates for the purposes of such Improvement.

P. clxxv. An Act to confirm a Provisional Order of one of Her Majesty's Principal Secretaries of State for the Improvement of Unhealthy Areas in the Parliamentary Burgh of Leith.

P. clxxvi. An Act to confirm a Provisional Order made under the General Police and Improvement (Scotland) Act, 1862, relating to Forfar Gas.

P. clxxvii. An Act to confirm certain Provisional Orders under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.

P. clxxviii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the Improvement Act District of Bethesda, the Borough of Birmingham, the Local Government District of Haworth, the Lower Thames Valley Main Sewerage District, the Borough of Rochdale, the Rochester and Chatham Joint Hospital District, the Boroughs of Rotherham, Stockton, and Middlesbrough, and the City of York (two).

clxxix. An Act for making a Railway from Tralee to Fenit, in the county of Kerry and for other purposes.

clxxx. An Act for making a Railway from Anstruther to Saint Andrews, in the county of Fife; and for other purposes.

clxxxi. An Act to make further provision for regulating the supply of Gas by the Gas Light and Coke Company, the Commercial Gas Company, and the South Metropolitan Gas Company, and to amend the Acts relating to the said Companies.

clxxxii. An Act to confer further powers on the Halesowen Railway Company; and for other purposes.

clxxxiii. An Act for enabling the London and South-western Railway Company to execute further Works and to acquire further Lands for the improvement of their Railways; for confirming certain agreements; and for conferring other Powers upon the Company and other Companies; and for other purposes.

clxxxiv. An Act to authorise the Belfast Central Railway Company to make new Railways and Works; to lay additional Rails on their existing Railways and on certain parts of the Belfast and County Down and Belfast, Holywood, and Bangor Railways; and for other purposes.

clxxxv. An Act to authorise the construction of Tramways in and near to the towns of Coventry and Bedworth, and from Coventry to Bedworth, in the county of Warwick; and for other purposes.

clxxxvi. An Act for incorporating the Freshwater, Yarmouth, and Newport Railway Company; and for other purposes.

clxxxvii. An Act for extending the time for completing the Neath Harbour Works; for authorising the Harbour Commissioners to borrow further Money; and for other purposes.

clxxxviii. An Act for enabling the Caledonian Railway Company to make Railways and other Works, acquire Lands, and abandon portions of Works in the counties of Lanark, Renfrew, and Edinburgh; to maintain, work, and contribute to the Alloa Railway; to establish an Accident and Life Insurance Fund for their servants, and to raise additional Money; for extending the authorised periods for completion of certain Railways in Lanarkshire, and acquisition of Lands in connexion therewith, and sale of superfluous Lands; and for other purposes.

clxxxix. An Act to alter the Filey Pier and Harbour Order, 1878, and to dissolve the Company empowered thereby, and re-incorporate them with fresh powers.

cxc. An Act for incorporating a Company and authorising them to make and maintain a Railway from Hounslow to Ealing, in the county of Middlesex; and for other purposes.

cxci. An Act to authorise the North Staffordshire Railway Company to make a railway to connect their Churnet Valley Line with the Stoke Branch therefrom; to purchase additional Lands, and make certain Sidings also; for extending the time for the sale of certain superfluous Lands, and to alter certain of the provisions of the existing Acts with respect to Rates and Charges; and for other purposes.

cxcii. An Act for empowering the Ramsgate and Margate Tramways Company to construct additional Tramways; to raise further Capital; to use Steam or other Mechanical Power; and for other purposes.

cxciii. An Act for rendering valid certain Letters Patent granted to John Muirhead the younger, and Alexander Muirhead, of Regency Street, in the City of Westminster, for the Invention of Improvements in Electric Telegraphs.

cxciv. An Act to authorise the construction of the Edinburgh Suburban and Southside Junction Railway; and for other purposes.

cxcv. An Act to incorporate a Company for the construction of the Yarmouth Union Railway; and for other purposes.

cxcvi. An Act for empowering the Brentford and Isleworth Tramways Company to construct new Tramways, in the county of Middlesex; and for other purposes.

cxcvii. An Act to authorise the construction of a Railway and Tramways in the county of Antrim, to be called "The Giants Causeway, Portrush, and Bush Valley Railway and Tramways;" and for other purposes.

cxcviii. An Act for incorporating the Glenariff Railway and Pier Company; and for other purposes.

cxcix. An Act to authorise the construction and maintenance of the Hull, Barnsley, and West Riding Junction Railways, and of a Dock and other Works in connexion therewith; and for other purposes.

cc. An Act for conferring further powers on the Teign Valley Railway Company in relation to their undertaking; and for other purposes.

cci. An Act for incorporating the Skipton and Kettlewell Railway Company, and authorising them to make and maintain the Skipton and Kettlewell Railway; and for other purposes.

ccii. An Act for conferring on the South-eastern Railway Company further powers with reference to their own undertakings, and those of other Companies; and for other purposes.

cciii. An Act to incorporate a Company for the Construction of the Southsea Railway; and for other purposes.

P. **cciv.** An Act to confirm a Provisional Order under the Drainage and Improvement of Lands (Ireland) Act, 1863, and the Acts amending the same.

P. **ccv.** An Act to confirm a Provisional Order made by the Education Department under the Elementary Education Act, 1870, to enable the School Board for London to put in force the Lands Clauses Consolidation Act, 1845, and the Acts amending the same.

P. **ccvi.** An Act to enable the Commissioners of Public Works in Ireland to lend the sum of One thousand pounds to the Mulkear Drainage District Board.

ccvii. An Act for making further Provision respecting the borrowing of Money by the Corporation of Liverpool; and for other purposes.

ccviii. An Act to make further Provision respecting the borrowing of Money by the Corporation of Nottingham; and for other purposes.

ccix. An Act to authorise the construction of Railways in and near to the District of Cathcart, on the south side of Glasgow; and for other purposes.

ccx. An Act to revive and extend the powers of the Midland Counties and Shannon Junction Railway Company for the purchase of lands and execution of works; to facilitate the completion and beneficial working of their undertaking; to change the name of the Company; and for other purposes.

ccxi. An Act to authorise the construction of a railway in the county of Clare, to be called the Ennis and West Clare Railway; and for other purposes.

PRIVATE ACTS,

PRINTED BY THE QUEEN'S PRINTER,

AND WHEREOF THE PRINTED COPIES MAY BE GIVEN IN EVIDENCE.

1. AN Act to extend the Power of Sale contained in the Resettlement of the Blenheim Settled Estates to the Sunderland Library; and for other purposes.
2. An Act for giving further effect to a Compromise of certain opposing Claims affecting the Estates of William Sydney, Earl of Leitrim, deceased, in the counties of Leitrim, Donegal, Galway, and Kildare in Ireland; and for giving effect to a further arrangement respecting the said Estates.
3. An Act to enable the Trustees of the Settled Estates of the Right Honourable St. George Henry Earl of Lonsdale to purchase certain Mines of Coal and other Minerals belonging to the Crown, and lying under the Sea adjoining the Coast of the county of Cumberland; and to raise Money for effecting such Purchase by mortgage of the Settled Estates, or parts thereof; and for other purposes.
4. An Act for making further provisions concerning the Settled Estates of the Marquess of Abergavenny.
5. An Act to confer upon the Trustees of the Family Estates, settled by the Will of the Most Noble Francis Godolphin D'Arcy, seventh Duke of Leeds, powers of sale and exchange and powers to raise Moneys for the purposes of the Settled Estates; and for other purposes.

PRIVATE ACTS,

NOT PRINTED.

AN Act to naturalize Hermann Katz, and to grant to and confer upon him all the rights, privileges, and capacities of a natural-born Subject of Her Majesty the Queen.

An Act to relieve the Right Honourable George Frederick William Baron Byron from certain disabilities and penalties in consequence of his having sat and voted in the House of Peers without being duly qualified by making and subscribing the Oath prescribed by Law.

An Act to naturalize Edward Max Posen, and to grant to and confer upon him all the rights, privileges, and capacities of a natural-born subject of Her Majesty the Queen.

An Act to relieve the Right Honourable William Conyngham Baron Plunket from certain disabilities and penalties in consequence of his having sat and voted in the House of Peers without being duly qualified by making and subscribing the Oath prescribed by Law.

A LIST OF THE LOCAL AND PRIVATE ACTS,

(43 & 44 VICT., 1880,)

ARRANGED IN CLASSES.

CLASS 1.—BRIDGES AND FERRIES.
„ 2.—CANALS, RIVERS, NAVIGATIONS, TUNNELS, AND SUBWAYS.
„ 3.—CHARITABLE FOUNDATIONS AND INSTITUTIONS.
„ 4.—DRAINAGES AND DRAINAGE EMBANKMENTS.
„ 5.—ECCLESIASTICAL AFFAIRS, INCLUDING TITHES.
„ 6.—ESTATES.
„ 7.—FISHERIES.
„ 8.—GASLIGHT COMPANIES AND WATER COMPANIES.
„ 9.—HARBOURS, DOCKS, PORTS, PIERS, QUAYS, &c.
CLASS 10.—IMPROVEMENTS IN TOWNS, MUNICIPAL AND COUNTY AND LOCAL GOVERNMENT MATTERS, &c.
„ 11.—INCLOSURES OF COMMONS.
„ 12.—PARISH AFFAIRS.
„ 13.—PERSONAL AFFAIRS.
„ 14.—RAILWAYS.
„ 15.—TRADING AND OTHER COMPANIES.
„ 16.—TRAMWAYS.
„ 17.—TURNPIKE AND OTHER ROADS.
„ 18.—PROVISIONAL ORDERS CONFIRMATION.

Class 1.—Bridges and Ferries.

Shrewsbury (Kingsland) Bridge (Revival of Powers). Ch. lii.
Stapenhill Bridge (New Bridge). Ch. liii.
Stapenhill (Powers to Corporation). Ch. cxxxix.

Class 2.—Canals, Rivers, Navigations, Tunnels, and Subways.

Clyde Navigation (Clyde Lighthouses, &c.) Ch. cxxxvii.
Mersey River (Making Tunnels, &c. under). Ch. clii.
Romford Canal (Revival of Powers). Ch. cvii.

Class 3.—Charitable Foundations and Institutions.

Glasgow Widows' Fund of the Faculty of Procurators (Winding-up, &c.) Ch. xxxii.
Trinity Hospital, Greenwich (Building Leases). Ch. xxxi.

Class 4.—Drainages and Drainage Embankments.

Beverley and Barmston Drainage (Amending Acts, &c.) Ch. cxxviii.
Black Sluice Drainage (Taxation for Improvements). Ch. cli.
Clacton-on-Sea Drainage District (Construction of Sea Wall, &c.) Ch. xlii.
Dagenham, &c. Sewage Utilization (Incorporating Company). Ch. cxlix.
Kent and Sussex Rother Levels (Improvement of the Upper and Wittersham Levels). Ch. xcviii.
Mulkear Drainage District (Loan by Public Works Commissioners). Ch. ccvi.
Pegwell Bay Reclamation and Sandwich Haven Improvement (Amending Act). Ch. lxxviii.
Witham River Outfall (New Works, &c.) Ch. cliii.

[*For Acts confirming Provisional Orders under the Drainage, &c.* (*Ireland*) *Act, and the Land Drainage Act, see* Class 18 (2) (8).]

Class 5.—Ecclesiastical Affairs, including Tithes.

Birmingham (Sale of Burial Ground). Ch. v.

Class 6.—Estates.

Abergavenny's (Marquess of) Estate. Ch. 4. (*Private.*)
Blenheim Settled Estates. Ch. 1. (*Private.*)
Leeds (Duke of) Estate. Ch. 5. (*Private.*)
Leitrim Estates. Ch. 2. (*Private.*)
Lonsdale Settled Estates. Ch. 3. (*Private.*)

Class 7.—Fisheries.

Nil.

Class 8.—Gaslight Companies and Water Companies.

Ackworth, Featherstone, Purston, and Sharlston Gas (Incorporating Company). Ch. cxiii.
British Gaslight Company (Works at Staffordshire Potteries Station). Ch. cxx.
Cardiff Water (Further Powers). Ch. viii.
Chester United Gas (Additional Capital). Ch. ix.
Dartford Gas (Additional Capital, &c.) Ch. cxxii.
Dearne Valley Water (Incorporating Company). Ch. cxvi.
Eastbourne Gas (Further Powers). Ch. xlvi.
Exmouth and District Water (Further Powers). Ch. lxvi.
Gaslight and Coke, Commercial Gas, and South Metropolitan Gas Companies (Regulating Supply, and amending Acts). Ch. clxxxi.
Great Yarmouth Water (Extension of Limits). Ch. ciii.
Hinckley Gas (Transfer to Local Government Board). Ch. clvii.
Lancaster Gas (Transfer of Undertaking to Corporation). Ch. lxxvii.
Lincoln Gas (Additional Capital). Ch. lxxvi.
Liverpool United Gas (Additional Works). Ch. cxliv.
London Gaslight Company (Further Powers). Ch. xcvi.
Maidstone Gas (Additional Works). Ch. cxiv.
Malton Gas (Incorporating Company). Ch. lxvii.
Portmadoc Water (Incorporating Company). Ch. c.
Prescot Gas (Enlarging Powers). Ch. xx.
Reading Gas (Additional Capital). Ch. cxv.
Wandsworth and Putney Gas (New Capital, &c.) Ch. lxxii.
Wrexham Water (New Works, &c.) Ch. lxx.
Yeadon and Guiseley Gas (Further Powers). Ch. cii.

[*For Acts confirming Provisional Orders under the Gas and Water Works Facilities Acts, see* Class 18 (4).]

Class 9.—Harbours, Docks, Ports, Piers, Quays, &c.

Bristol Channel Pilotage (Cardiff Pilotage Board). Ch. cxxiv.
Bristol Port and Channel Dock (New Entrance to Dock). Ch. xlix.
Carrickfergus Harbour (Improvement). Ch. vi.
Clyde Lighthouses (Amending Acts, &c.) Ch. cxxxvii.
Filey Harbour (Re-incorporating Company, &c.) Ch. clxxxix.
Greenock Harbour and Docks (Altering and Extending Powers). Ch. clxx.
King's Lynn Docks (Enabling Corporation to subscribe further Moneys). Ch. cxlii.
Kinsale Harbour (Loan for Improvement of Harbour). Ch. clxxiv.
Mersey Docks (Amending Liverpool and Birkenhead Docks Acts). Ch. xiv.
Milford Docks (Extension of Time). Ch. xlv.

Class 9.—Harbours, Docks, Ports, Piers, Quays, &c.—*continued.*

Neath Harbour (Extension of Time, &c.) Ch. clxxxvii.
Newry Port and Harbour (Incorporation of Trustees, &c.) Ch. xliv.
Pegwell Bay Reclamation and Sandwich Haven Improvement (Amending Act). Ch. lxxviii.
Portishead Docks (Extension of Time). Ch. xxii.
Sutton Bridge Dock (New Works). Ch. xxvii.
Swansea Harbour (Extension of Time). Ch. lv.

[*For Act confirming Provisional Orders under General Pier and Harbour Act, see* Class 18 (5).]

Class 10.—Improvements in Towns, Municipal and County and Local Government Matters, &c.

Aberdare Markets and Town Hall (Incorporating Company). Ch. li.
Birmingham (Sale of Burial Ground). Ch. v.
Bristol (Alteration of Wards). Ch. ii.
Burton-upon-Trent (Bridges at Stapenhill, Sewage Works, &c.) Ch. cxxxix.
Cardiff (Amending Act). Ch. viii.
Chepping Wycombe (Borough Extension). Ch. xxvi.
Cork (Further Powers to Corporation, &c.) Ch. xcv.
Denton and Haughton (Supply of Gas). Ch. xvii.
Doncaster (Construction of Additional Works by Corporation). Ch. xxix.
Edinburgh, &c. (Enabling Water Trustees to borrow Money). Ch. i.
Epping Forest (Continuing Act). Ch. cxxx.
Glasgow (Amending Improvement Acts). Ch. xi.
Hendon Local Board (Varying Provisions of Metropolis (Kilburn and Harrow) Roads Act, 1872). Ch. xxx.
Hinckley (Transfer of Gas Undertaking to Local Government Board). Ch. clvii.
Huddersfield (Enabling Corporation to construct Tramways, &c.) Ch. xcix.
Hull (Electric Lighting by Corporation). Ch. cxxv.
Kensington (Authorising Improvements, &c.) Ch. lxxx.
King's Lynn (Extending Boundaries, &c.) Ch. cxlii.
Lancashire County Justices (Various Powers). Ch. xxi.
Lancaster (Transfer of Gas Company's Undertaking). Ch. lxxvii.
Liverpool (Borrowing of Money by the Corporation). Ch. ccvii.
Liverpool (Transfer of Tramways to Corporation). Ch. cxxvi.
Liverpool (Improved Water Supply). Ch. cxliii.
Liverpool (Corporation Officers). Ch. xxviii.
Liverpool and Birkenhead (Making Tunnels, &c. under the Mersey). Ch. clii.
Nottingham (Borrowing of Money by the Corporation). Ch. ccviii.
Oldham (Extension of Borough, &c.) Ch. cxlvii.
Preston (Extension of Borough, &c.) Ch. cxviii.
Rathmines and Rathgar (Extension of Townland of Milltown). Ch. cviii.
Rathmines and Rathgar (Water Supply). Ch. cxxxviii.
Rochester (Acquisition by Corporation of Strood Waterworks). Ch. cxix.
Sligo (Revival of Powers under Act of 1869). Ch. cix.
South-western of London District Post Office (Acquisition of Site). Ch. xciv.
Stafford (Further Powers to Corporation). Ch. lxxiii.
Wakefield Corporation Water (Construction of Works). Ch. lvii.
Wigan (New Streets and Improvements). Ch. cxxvii.

[*For Acts confirming Provisional Orders under Acts relating to subjects embraced in this Class, see* Class 18 (1), (6), (9), (10), (12).]

Class 11.—Inclosures of Commons.

Epping Forest (Continuing Act). Ch. cxxx.

[*For Acts confirming Provisional Orders in pursuance of Reports of Inclosure Commissioners, see* Class 18 (7).]

Class 12.—Parish Affairs.

Saint Luke, Middlesex (Leasing of Surplus Lands). Ch. vii.

[*For Acts confirming Provisional Orders under Elementary Education Act and Poor Law Amendment Act, see* Class 18 (3), (9c).]

Class 13.—Personal Affairs.

1. *Indemnity.*

Byron (Lord). (*Not printed.*)
Plunket (Lord). (*Not printed.*)

2. *Naturalization.*

Katz, Hermann. (*Not printed.*)
Posen, Edward Max. (*Not printed.*)
Rammingen, Luitbert Alexander George Lionel Alphons Freiherr Von Pawel. (*Not printed*).

This Act was passed in the Session 43 Vict.

3. *Patents.*

Hunt, Bristow (Patent for Machinery for Setting Types). Ch. cxi.
Muirhead, John and Alexander (Patent for Improvements in Electric Telegraphs). Ch. cxciii.
Williamson, William Shepherd (Patent for Improvements in Blast Furnaces). Ch. cxxi.

Class 14.—Railways.

Anstruther and Saint Andrew's (Construction of Line). Ch. clxxx.
Ballymena, Cushendall, and Redbay (Application of Capital). Ch. cv.
Banbury and Cheltenham Direct (Further Powers). Ch. cxlviii.
Belfast Central (New Lines, &c.) Ch. clxxxiv.
Bristol and Portishead (Portishead Docks). Ch. xxii.
Bury and Tottington District (Additional Capital). Ch. iv.
Caledonian (Additional Powers). Ch. clxxxviii.
Caledonian (Guaranteed Annuities Stock). Ch. cxxiii.
Cathcart District (Construction of Lines). Ch. ccix.
Clara and Banagher (Midland Counties and Shannon Junction). Ch. ccx.
Corris (Further Powers, &c.) Ch. liv.
Devon and Cornwall (Return of Deposits). Ch. civ.
Didcot, Newbury, and Southampton Junction (Further Powers). Ch. xlvii.
East Norfolk (Crossings, &c.) Ch. cxxxvi.
Edinburgh Suburban and Southside Junction. Ch. cxciv.
Ely and Bury Saint Edmunds (Abandonment). Ch. xix.
Ennis and West Clare (Construction of Line). Ch. ccxi.
Freshwater, Yarmouth, and Newport (Incorporation of Company). Ch. clxxxvi.
Giant's Causeway, Portrush, and Bush Valley Railway and Tramways (Construction of Lines). Ch. cxcvii.
Glenariff Railway and Pier (Incorporation of Company). Ch. cxcviii.
Great Northern (Further Powers, &c.) Ch. cxl.
Great Western and Monmouthshire Railway and Canal Companies (Amalgamation). Ch. cx.

Class 14.—Railways—*continued.*

Great Western (Further Powers, &c.) Ch. cxli.
Greencastle and Kilkeel (Abandonment). Ch. xli.
Halesowen (Further Powers). Ch. clxxxii.
Helston (Construction of Line). Ch. xlviii.
Highland and Dingwall and Skye (Amalgamation). Ch. cxxix.
Hounslow and Ealing (Construction of Line). Ch. cxc.
Hull, Barnsley, and West Riding Junction Railway and Dock (Construction of Works). Ch. cxcix.
Hundred of Hoo (Extension). Ch. cxvii.
Killorglin (Revival of Powers). Ch. clviii.
Letterkenny (Alterations of Gauge, &c.) Ch. xxiii.
Llanelly and Mynydd Mawr (Extension of Time). Ch. xiii.
Llantrissant and Taff Vale Junction (Extension of Time). Ch. xxiv.
London and North-western (Further Powers, &c.) Ch. cxlv.
London and North-western (Sutton Coldfield and Lichfield). Ch. x.
London and South-western (Further Powers). Ch. clxxxiii.
London, Brighton, and South Coast (Further Powers). Ch. lxxi.
London, Tilbury, and Southend (Further Powers). Ch. lxix.
Loose Valley (Extension of Time). Ch. xliii.
Lynn and Fakenham (Extension to Norwich and Blakeney). Ch. clxv.
Maidstone and Ashford (Construction of Line). Ch. clix.
Manchester and Milford (Devil's Bridge Branch Abandonment). Ch. lxv.
Mersey (Extension of Time). Ch. lxxiv.
Metropolitan (Various Powers). Ch. clxvi.
Metropolitan (Extension to Rickmansworth). Ch. cxxxiv.
Metropolitan District (Further Powers). Ch. cvi.
Midland Counties and Shannon Junction (Revival of Powers, &c.) Ch. ccx.
Midland (Further Powers, &c.) Ch. cxlvi.
North British, and Glasgow, Yoker, and Clydebank Companies (Agreement). Ch. cxxxv.
North British (Amalgamations with other Companies, &c.) Ch. clxvii.
North Staffordshire (New Lines). Ch. cxci.
Pontypridd, Caerphilly, and Newport (Deviations). Ch. clx.
Rickmansworth and Watford Extension. Ch. cxxxiv.
Scarborough and Whitby (Revival of Powers, &c.) Ch. clxiii.
Skipton and Kettlewell (Construction of Line). Ch. cci.
Sligo, Leitrim, and Northern Counties (Extension of Powers). Ch. xxv.
South-eastern (Further Powers). Ch. ccii.
Southern (Cashel Extension Abandonment). Ch. lvi.
Southsea (Construction of Line). Ch. cciii.
Strathendrick and Aberfoyle (Construction of Line). Ch. clvi.
Swindon, Marlborough, and Andover (Further Powers). Ch. xviii.
Teign Valley (Further Powers). Ch. cc.
Tralee and Fenit (Construction of Line). Ch. clxxix.
Totnes, Paignton, and Torquay Direct (Construction of Line). Ch. clxi.
Wednesfield and Wyrley Bank (Abandonment). Ch. xv.
West Wickham and Hayes (Construction of Line). Ch. l.
Woodside and South Croydon (Construction of Line). Ch. cl.
Worcester and Aberystwith Junction (Abandonment). Ch. xii.
Yarmouth Union (Incorporation of Company). Ch. cxcv.

Class 15.—Trading and other Companies.

Aberdare Markets and Town Hall Company (Incorporating Company). Ch. li.
British Gaslight Company, Limited (Works at Staffordshire Potteries Station). Ch. cxx.
Bristol General Cemetery Company (Additional Capital, &c.) Ch. lxxix.

Class 15.—Trading and other Companies—*continued.*

Caledonian Insurance Company (Varying and Extending Powers). Ch. lxviii.
Dagenham and District Farmers' Optional Sewage Utilization Company (Incorporating Company). Ch. cxlix.
Manchester Carriage and Tramways Company (Dissolving, and re-incorporating with New Powers). Ch. cxii.

Class 16.—Tramways.

Alford and Sutton (Incorporating Company). Ch. clxviii.
Belfast Street (Extension of Time). Ch. lxxv.
Brentford and Isleworth (New Tramways). Ch. cxcvi.
Coventry and District (Construction of Tramways). Ch. clxxxv.
Gateshead and District (Construction of Tramways). Ch. clxiv.
Liverpool (Transfer of Tramways to Corporation). Ch. cxxvi.
London (Further Powers). Ch. clv.
Manchester (Incorporating the Manchester Carriage and Tramways Company). Ch. cxii.
Northampton Street (Incorporating Company). Ch. ci.
North Dublin (New Tramways). Ch. clxix.
North Metropolitan (New Works, &c.) Ch. xcvii.
Preston (Further Powers). Ch. clxii.
Ramsgate and Margate (Additional Tramways, &c.) Ch. cxcii.
South London (Additional Tramways). Ch. xvi.

[*For Acts confirming Provisional Orders under Tramways Acts, see* Class 18 (13).

Class 17.—Turnpike and other Roads.

Metropolis (Kilburn and Harrow) Roads. (Amending 35 & 36 Vict. c. xlix. Ch. xxx.

[NOTE.—By the "ANNUAL TURNPIKE ACTS CONTINUANCE ACT, 1880," *certain Local Acts are repealed and certain other Local Acts are continued for specified terms. See Schedules to* 43 & 44 Vict. c. 12. (*Public*).]

Class 18.—Provisional Orders Confirmation.

(1.) *Under Artizans and Labourers Dwellings Acts:*
Order of Secretary of State for modification of the Metropolis (High Street, Islington) Improvement Scheme. Ch. cxxxi.
Order of Local Government Board for Ireland relating to the city of Dublin. Ch. clxxi.
Order of Secretary of State for Improvement of Unhealthy Areas in the Parliamentary Burgh of Leith. Ch. clxxv.

(2.) *Under Drainage and Improvement of Land (Ireland) Acts:*
Order under the Drainage and Improvement of Lands (Ireland) Act, 1863, relating to the Garristown and Delvin River Drainage District (Dublin and Meath). Ch. iii.
Order relating to the Currygrane Drainage District (Longford). Ch. xxxv.
Orders relating to the Upper Silver Drainage District (Westmeath and King's County). Ch. clxxvii.
Order relating to the Lough and River Erne Drainage and Navigation District (Fermanagh, Cavan, Monaghan, and Donegal). Ch. cciv.

(3.) *Under Elementary Education Act:*
Orders of the Education Department relating to the School Boards for Cardiff, Liverpool, Southampton, and Walton-on-Thames. Ch. cliv.
Order of the Education Department relating to the School Board for London. Ch. ccv.

Class 18.—Provisional Orders Confirmation—*continued.*

(4.) *Under Gas and Water Works Facilities Act, &c.:*

Orders of the Board of Trade under the Gas and Water Works Facilities Act, 1870, relating to Chew Magna Gas, Garstang Gas, Halstead Gas, Harrowgate Gas, Holywell Gas, Long Eaton Gas, Trowbridge Gas, Broadstairs Water, East Blatchington and Seaford Water, Gisborough Water, Harrogate Water, Luton Water, Newhaven and Denton Water, Norwood (Middlesex) Water, and Pwllheli Water. Ch. lxi.

Order of Local Government Board relating to the Borough of Conway. Ch. xxxiii.

(5.) *Under General Pier and Harbour Act:*

Orders of the Board of Trade relating to Aldrington, Anstruther, Bouldnor, Broadstairs, Carrickfergus, Castle Bay (Barra), Llandudno, and Tralee and Fenit; and to amend the Cattewater Harbour Order, 1876. Ch. lxxxv.

(6.) *Under General Police and Improvement (Scotland) Act:*

Order relating to the Burgh of Broughty Ferry. Ch. xxxix.

Order relating to Forfar Gas. Ch. clxxvi.

(7.) *Under Inclosure Acts:*

Order relating to Abbotside Common (York) in pursuance of Report of the Inclosure Commissioners. Ch. lxiv.

Order relating to Clent Hill Common (Worcester). Ch. lxxxi.

Order relating to Hendy Bank Common (Radnor). Ch. lxxxvii.

Order relating to Steventon Common, &c. (Berks). Ch. lxxxviii.

Order relating to Llandegley Rhos Common (Radnor). Ch. lxxxix.

Orders relating to the Lizard Common (Cornwall). Ch. xc.

Order relating to Llanfair Hills (Salop). Ch. cxxxiii.

(8.) *Under Land Drainage Act:*

Order of the Inclosure Commissioners under the Land Drainage Act, 1861, relating to Frodsham and Helsley Improvements (Chester). Ch. lxxxii.

(9.) *Under Local Government and other Acts:*

(*a*) *Gas and Water Works Facilities Act, &c.:*

Order of Local Government Board relating to the Borough of Conway. Ch. xxxiii.

(*b*) *Highways and Locomotives Act:*

Order of the Local Government Board under the Highways and Locomotives Act, 1878, relating to the county of Salop. Ch. xxxiv.

(*c*) *Poor Law Amendment Act:*

Order of the Local Government Board under the Poor Law Amendment Act, 1867, relating to the City of Canterbury, and Order under the Divided Parishes and Poor Law Amendment Act, 1876, relating to the Parishes of Bepton, Chithurst, Farnhurst, Iping, Kirdford, Linch, Linchmere, Lodsworth, Lurgashall, Selham, Stedham, Terwick, Trotton, and Woolbeding, and to the Tything of North Ambersham. Ch. lx.

Order relating to the Parishes of Bowers Gifford, Hadleigh, Laindon, Leigh, North Benfleet, Pitsea, Prittlewell, South Benfleet, Southchurch, and Vange. Ch. xciii.

(*d*) *Public Health Act*, 1875:

Order of the Local Government Board under the Public Health Act, 1875, relating to the Borough of Conway. Ch. xxxiii.

Orders relating to the Boroughs of Abingdon and Beverley, the Local Government District of Briton Ferry, the Borough of Burnley, the Local Government District of Buxton, the Borough of Cardigan, the Town of Hove, the City of Manchester, the Improvement Act District of Middleton and Tonge, the Boroughs of Newbury and Southport, the Improvement Act District of West Hartlepool, and the Local Government District of Wirksworth. Ch. xxxvi.

Class 18.—Provisional Orders Confirmation—*continued.*

(9.) *Under Local Government and other Acts*—continued.

(*d.*) *Public Health Act*, 1875—continued.

Orders relating to the Improvement Act District of Abergavenny, the Local Government Districts of Baldock, Bredbury, Bromsgrove, Cuckfield, and Ebbw Vale, the Hanley, Stoke, and Fenton Joint Hospital District, the Local Government District of Heckmondwike, the Borough of Pembroke, and the Local Government Districts of Swindon New Town and Withington. Ch. lviii.

Orders relating to the Rural Sanitary Districts of the Amersham, Ashby-de-la-Zouch, and Basford Unions, the Borough of Chard, the Local Government District of Croydon, the Borough of Cheltenham, the Rural Sanitary District of the Hendon Union, the Local Government Districts of Hornsey and Leyton, the City of Lincoln, the Borough of Plymouth, the Local Government District of Redditch, the Rural Sanitary District of the Shardlow Union, and the Local Board of Health District of Woolwich. Ch. lix.

Orders relating to the Local Government District of Ashford, the Improvement Act District of Bournemouth, the Urban Sanitary District of Folkestone, the Local Government Districts of Ilfracombe and Mirfield, the Rural Sanitary District of the Reigate Union, and the Port of Wisbech. Ch. lxii.

Orders relating to the Rural Sanitary District of the Alnwick Union, the Borough of Barnsley, the Local Government District of Brentford, the Rural Sanitary District of the Durham Union, the Local Government Districts of Ealing, East Dereham, and Mountain Ash, the Boroughs of Newcastle-under-Lyme and Penzance, the Rural Sanitary Districts of the Rothbury and Settle Unions, and the Local Government District of Torquay. Ch. lxxxiii.

Orders relating to the Borough of Kingston-upon-Hull, and the Improvement Act District of Ramsgate. Ch. lxxxiv.

Orders relating to the Borough of Aberavon, the Local Government District of Ashton-in-Makerfield, the City of Canterbury, the Local Government District of Cleator Moor, the Borough of Congleton, the Local Government District of Horncastle, the City of Lincoln, the Local Government District of Littlehampton, the Improvement Act District of Llandudno, the Local Government Districts of Ossett-cum-Gawthorpe and Oswaldtwistle, the City of Saint Alban, and the Borough of Sunderland. Ch. lxxxvi.

Orders relating to the Local Government District of Eastbourne, the Improvement Act District of Herne Bay, the Local Government Districts of Northwich and Pudsey, the Improvement Act District of Ramsgate, and the Local Government District of West Ham. Ch. cxxxii.

Orders relating to the Improvement Act District of Bethesda, the Borough of Birmingham, the Local Government District of Haworth, the Lower Thames Valley Main Sewerage District, the Borough of Rochdale, the Rochester and Chatham Joint Hospital District, the Boroughs of Rotherham, Stockton, and Middlesbrough, and the City of York. Ch. clxxviii.

(10.) *Under Local Government* (*Ireland*) *and Public Health* (*Ireland*) *Acts:*

Orders of the Local Government Board for Ireland relating to the Town of Ballinasloe, and to the Ballymacormick Burial Ground, and to the Towns of Clonmel and Tralee, and to Waterworks in the Town of Wicklow. Ch. xxxviii.

Orders relating to the Towns of Banbridge, Monaghan, Thurles, and Trim, and to Waterworks in the Town of Kinsale, and to the Skule Bog United District. Ch. xl.

Orders relating to a new Street in Dublin, and to Waterworks in the Town of Fermoy. Ch. lxiii.

Orders relating to the City of Dublin, and to Waterworks in the City of Armagh. Ch. clxxi.

(11.) *Under Metropolitan Commons Acts:*

Scheme under the Metropolitan Commons Acts, 1866 and 1869, relating to Staines Commons. Ch. xxxvii.

Class 18.—Provisional Orders Confirmation—*continued.*

(12.) *Under the Public Health (Scotland) Act:*

Order under the Public Health (Scotland) Act, 1867, relating to the Borough of Lanark. Ch. xci.

Order relating to the Parish of Blantyre. Ch. xcii.

(13.) *Under Tramways Act:*

Orders of Board of Trade under the Tramways Act, 1870, relating to Bath Tramways, Birkdale and Southport Tramways, Bristol Tramways (Extensions), Cambridge Street Tramways (Extension), Cardiff District and Penarth Harbour Tramways, Croydon Street Tramways (Extensions), Darlington Tramways, Dudley, Sedgley, and Wolverhampton Tramways, Ipswich Tramways (Extensions), Llanelly Tramways, Merthyr Tramways, Peterborough Tramways, Staffordshire Tramways (Additional Powers), Stockton-on-Tees and District Tramways, Sunderland Tramways (Use of Mechanical Power), Withington Local Board Tramways, and Wolverhampton Tramways (Use of Mechanical Power). Ch. clxxii.

Orders relating to Birmingham and Aston Tramways, Blackpool St. Anne's-on-the-Sea and Lytham Tramways, Bradford Corporation Tramways, Carlisle and District Tramways, Folkestone, Sandgate, and Hythe Tramways, North Staffordshire Tramways, Rothesay Tramways, Walsall and District Tramways, Walton-on-the-Hill Tramways, and Woolwich and Plumstead Tramways. Ch. clxxiii.

TABLES

SHOWING

THE EFFECT OF THE SESSION'S LEGISLATION.

TABLE A.—Acts of 43 & 44 Vict. (in order of Chapter), showing their effect on former Acts.

TABLE B.—Acts of former Sessions (in chronological order) Repealed and Amended by Acts of 43 & 44 Vict.

(A.)

Acts of 43 & 44 Vict. (in order of Chapter), showing their effect on former Acts.

CH.

1. PUBLIC WORKS LOANS [U.K.]
   Appoints Commissioners for five years under 38 and 39 Vict. c. 89., Public Works Loans Act, 1875.
   Remits interest on loans to Anstruther Harbour Commissioners, incorporated by 23 & 24 Vict. c. 39.
   Remits instalments of principal and interest in respect of River Corrib mill power, chargeable under 5 & 6 Vict. c. 89., Drainage, &c. of Lands (Ireland) Act, 1842.
   Grants 5,000,000*l.* for Loans under 38 & 39 Vict. c. 89. and 42 & 43 Vict. c. 77., Public Works Loans Acts, 1875 and 1879.
   Grants 1,100,000*l.* for Loans by Commissioners of Public Works in Ireland under 40 & 41 Vict. c. 27. and 42 & 43 Vict. c. 77.

2. GLEBE LOAN (IRELAND) ACTS AMENDMENT [I.]
   Amends 33 & 34 Vict. c. 112., 34 & 35 Vict. c. 100., 38 & 39 Vict. c. 30., and 41 & 42 Vict. c. 6.

3. CONSOLIDATED FUND (4,925,320*l.*) [U.K.]

4. JUDICIAL FACTORS (SCOTLAND) [S.]
   Amends and applies 12 & 13 Vict. c. 51., for protection of property of incapacitated persons in Scotland.
   Applies 17 & 18 Vict. c. 91., Valuation of Lands, &c. (Scotland) Act, 1854.

5. COUNTY BRIDGES LOANS EXTENSION [E.]
   Extends powers of borrowing under 4 & 5 Vict. c. 49., County Bridges Act, 1841.
   Construes Act with 41 & 42 Vict. c. 77., Highways and Locomotives (Amendment) Act, 1878.

6. HOUSE OCCUPIERS IN COUNTIES DISQUALIFICATION REMOVAL (SCOTLAND) [S.]
   Amends 31 & 32 Vict. c. 48., Representation of the People (Scotland) Act, 1868.

7. UNION ASSESSMENT [E.]
   Amends 25 & 26 Vict. c. 103. and 27 & 28 Vict. c. 39., Union assessment Committee Acts, 1862 and 1864.
   Applies 4 & 5 Will. 4. c. 76., Poor Law Amendment Act, 1834.
   Exempts the Metropolis (as defined by 32 & 33 Vict. c. 67., Valuation, Metropolis, Act, 1869) from operation of Act.

Table A.—Acts of 43 & 44 Vict. (in order of Chapter), &c.—*continued.*

CH.

8. ISLE OF MAN LOANS [U.K.]
   Repeals s. 4. of 26 & 27 Vict. c. 86., Isle of Man Harbours Act, 1863.
   „ part of s. 6. of 29 & 30 Vict. c. 23., Isle of Man Customs, &c. Act, 1866.
   „ part of s. 20. of 35 and 36 Vict. c. 23., Isle of Man Harbours Act, 1872.
   „ s. 7. of 37 & 38 Vict. c. 8., Isle of Man Harbours Act, 1874.
   Applies 38 & 39 Vict. c. 89., Public Works Loans Act, 1875.
   „ 38 & 39 Vict. c. 83., Local Loans Act, 1875.
   „ 40 & 41 Vict. c. 59., Colonial Stock Act, 1877.

9. STATUTES (DEFINITION OF TIME) [U.K.]
   Removes Doubts as to meaning of Expressions relating to Time occurring in Acts of Parliament, &c.

10. GREAT SEAL [U.K.]
    Amends 14 & 15 Vict. c. 82., Great Seal Act, 1851.
    38 & 39 Vict. c. 77., Supreme Court of Judicature Act, 1875.
    39 & 40 Vict. c. 59., Appellate Jurisdiction Act, 1876.

11. UNIVERSITIES OF OXFORD AND CAMBRIDGE (LIMITED TENURES) [E.]
    Amends 40 & 41 Vict. c. 48., Universities of Oxford and Cambridge Act, 1877.

12. ANNUAL TURNPIKE ACTS CONTINUANCE [E.]
    Repeals and continues certain Local Acts as set forth in Schedule.

13. BIRTHS AND DEATHS REGISTRATION (IRELAND) [I.]
    Repeals (in part) 26 & 27 Vict. c. 11., Registration of Births and Deaths (Ireland) Act, 1863.
    Applies 41 & 42 Vict. c. 52. and 42 & 43 Vict. c. 57., Public Health (Ireland) Acts, 1878 and 1879.
    „ 14 & 15 Vict. c. 93., Petty Sessions (Ireland) Act, 1851.

14. RELIEF OF DISTRESS (IRELAND) ACT AMENDMENT [I.]
    Amends 43 Vict. c. 4., Relief of Distress (Ireland) Act, 1880.
    „ 43 Vict. c. 1., Seeds Supply (Ireland) Act, 1880.
    Amends and applies 9 & 10 Vict. c. 3., Fishery Piers Act, 1846.
    Applies 16 & 17 Vict. c. 136., Grand Jury Presentments (Ireland) Act, 1853.
    „ 42 & 43 Vict. c. 77., Public Works Loans Act, 1879.
    Defines "Improvements" under 33 & 34 Vict. c. 46., Landlord and Tenant (Ireland) Act, 1870.

15. INDUSTRIAL SCHOOLS ACTS AMENDMENT [U.K.]
    Amends 29 & 30 Vict. c. 118., Industrial Schools Act, 1866.
    „ 31 & 32 Vict. c. 25., Industrial Schools (Ireland) Act, 1868.

16. MERCHANT SEAMEN (PAYMENT OF WAGES AND RATING) [U.K.]
    Repeals (in part) 17 & 18 Vict. c. 104., Merchant Shipping Act, 1854.
    Construes Act with Merchant Shipping Acts, 1854 to 1876.
    Applies (as to Savings Banks) 24 & 25 Vict. c. 14., 26 & 27 Vict. c. 87., 17 & 18 Vict. c. 104. s. 180., and 19 & 20 Vict. c. 41.
    „ 38 & 39 Vict. c. 90., Employers and Workmen Act, 1875.

17. REVENUE OFFICES (SCOTLAND) HOLIDAYS [S.]
    Applies 34 & 35 Vict. c. 17., Bank Holidays Act, 1871.

18. MERCHANT SHIPPING ACT (1854) AMENDMENT [U.K.]
    Amends s. 37. of 17 & 18 Vict. c. 104., as to Joint Owners of Ships.

19. TAXES MANAGEMENT [U.K.]
    Consolidates Enactments relating to Land Tax, Inhabited House Duties, and Property and Income Tax.
    Repeals Enactments described in the Third Schedule, with certain exceptions and qualifications.
    Substitutes a reference to this Act in former Acts as described in the Fourth Schedule.
    Applies 5 & 6 Vict. c. 35. and 16 & 17 Vict. c. 34., Income Tax Acts, 1842 and 1853.
    „ 32 & 33 Vict. c. 67., Valuation (Metropolis) Act, 1869.
    „ 33 Geo. 3. c. 55., as to levies and distraints.

Table A.—Acts of 43 & 44 Vict. (in order of Chapter), &c.—*continued.*

Ch.

20. Inland Revenue [U.K.]
Repeals Excise Duties on Malt and on Sugar used in brewing, &c.
Customs Duties on Malt, &c. to cease: Amends s. 42 of 39 & 40 Vict. c. 36., Customs Consolidation Act, 1876.
Alters Duties on Brewers Licenses, &c., and Licenses for Sale of Liquors by Retail.
Grants additional duties of Income Tax.
Amends, as to composition for Stamp Duty:—
33 & 34 Vict. c. 24., Metropolitan Board of Works (Loans) Act, 1870.
37 & 38 Vict. c. 26., Canadian Stock Stamp Act, 1874.
40 & 41 Vict. c. 59., Colonial Stock Act, 1877.
Repeals Enactments described in Second Schedule.

21. Exchequer Bills and Bonds (1,500,000*l.*) [U.K.]
Applies 29 & 30 Vict. c. 25., Exchequer Bills and Bonds Act, 1866.
„ 40 & 41 Vict. c. 2., Treasury Bills Act, 1877.
„ s. 15. of 29 & 30 Vict. c. 25., as to Forgery of Bonds.

22. Merchant Shipping (Fees and Expenses) [U.K.]
Amends 17 & 18 Vict. c. 104., } Merchant Shipping Acts, 1854, 1862, and 187
„ 25 & 26 Vict. c. 63., }
„ 39 & 40 Vict. c. 80., }
„ 14 & 15 Vict. c. 102., Seamen's Fund Winding-up Act, 1851.
„ 40 & 41 Vict. c. 16., Removal of Wrecks Act, 1877.

23. Elementary Education [E.]
Amends 33 & 34 Vict. c. 75., } Elementary Education Acts, 1870 and 1876.
„ 39 & 40 Vict. c. 79., }

24. Spirits [U.K.]
Consolidates and amends the Law relating to the Manufacture and Sale of Spirits.
Applies Customs Acts to British Spirits in a Customs Warehouse.
Repeals (with certain savings and exceptions) the Enactments specified in the Fifth Schedule.

25. Metropolitan Board of Works (Money) [E.]
Amends 38 & 39 Vict. c. 65., Metropolitan Board of Works (Loans) Act, 1875.
„ 42 & 43 Vict. c. 69., Metropolitan Board of Works (Money) Act, 1879.
Applies Metropolitan Board of Works (Loans) Acts, 1869 to 1871.
„ Metropolitan Board of Works (Money) Acts, 1875 to 1879.
Empowers Board to expend Moneys for purposes described in the Schedules.
Applies 24 & 25 Vict. c. 98., as to Forgery of Metropolitan Bills.

26. Married Women's Policies of Assurance (Scotland) [S.]
Extends to Scotland certain Facilities for effecting Policies of Assurance contained in 33 & 34 Vict. c. 93., Married Women's Property Act, 1870.

27. Drainage and Improvement of Lands (Ireland) [I.]
Amends 26 & 27 Vict. c. 88., Drainage and Improvement of Lands (Ireland) Act, 1863.
Applies 29 & 30 Vict. c. 49., Drainage Maintenance Act, 1866.

28. Census (Ireland) [I.]
Applies 14 & 15 Vict. c. 93. and 21 & 22 Vict. c. 100., Petty Sessions (Ireland) Acts, 1851 and 1858.

29. Courts of Justice Building Act Amendment [E.]
Amends 28 & 29 Vict. c. 48., Courts of Justice Building Act, 1865.

30. Consolidated Fund (10,818,274*l.*) [U.K.]

31. Railways Construction Act Amendment (Ireland) [I.]
Amends 27 & 28 Vict. c. 121., Railways Construction Facilities Act, 1864.
Awards borrowing powers to Irish Railways scheduled in 43 and 44 Vict. c. 14., Relief of Distress (Ireland) Amendment Act, 1880.

32. Bastardy Orders [E.]
Amends 35 & 36 Vict. c. 65., } Bastardy Laws Amendment Acts, 1872 and 1873.
„ 36 & 37 Vict. c. 9., }

Table A.—Acts of 43 & 44 Vict. (in order of Chapter), &c.—*continued.*

CH.

33. POST OFFICE (MONEY ORDERS) [U.K.]
Amends 3 & 4 Vict. c. 96., Post Office Duties Act, 1840.
„ 11 & 12 Vict. c. 88., Post Office Money Order Act, 1848.
Applies 24 & 25 Vict. c. 96., Larceny Act, 1861.
„ 24 & 25 Vict. c. 98., Forgery Act, 1861.

34. DEBTORS (SCOTLAND) [S.]
Abolishes (with certain exceptions) Imprisonment for Debt in Scotland.
Applies 19 & 20 Vict. c. 79., Bankruptcy (Scotland) Act, 1856.
„ 6 & 7 Will. 4. c. 56., „ 39 & 40 Vict. c. 70., } Cessio Acts, 1836 and 1876.

35. WILD BIRDS PROTECTION [U.K.]
Repeals 32 & 33 Vict. c. 17., Sea Birds Preservation Act, 1869.
„ 35 & 36 Vict. c. 78., Wild Birds Protection Act, 1872.
„ 39 & 40 Vict. c. 29., Wild Fowl Preservation Act, 1876.
Applies 11 & 12 Vict. c. 43. and 42 & 43 Vict. c. 49., Summary Jurisdiction Acts, 1848 and 1879.
„ 27 & 28 Vict. c. 53., Summary Procedure (Scotland) Act, 1864.
„ 14 & 15 Vict. c. 93., Petty Sessions (Ireland) Act, 1851.

36. SAVINGS BANKS [U.K.]
Amends 26 & 27 Vict. c. 25., Savings Bank Investment Act, 1863.
„ 26 & 27 Vict. c. 87., Trustee Savings Bank Act, 1863.
„ 40 & 41 Vict. c. 13., Customs, Inland Revenue, and Savings Bank Act, 1877.
Applies 32 & 33 Vict. c. 59., Savings Bank Investment Act, 1869.
„ 34 & 35 Vict. c. 17., „ 38 & 39 Vict. c. 13., } Bank Holidays Acts, 1871 and 1875.

37. CENSUS [E.]
Applies Summary Jurisdiction Acts.

38. CENSUS (SCOTLAND) [S.]
Applies 27 & 28 Vict. c. 53., Summary Procedure (Scotland) Act, 1864.

39. COUNTY COURT JURISDICTION IN LUNACY (IRELAND) [I.]
Applies 34 & 35 Vict. c. 22., Lunacy Regulation (Ireland) Act, 1871.
„ 40 & 41 Vict. c. 56., County Officers and Courts (Ireland) Act, 1877.

40. APPROPRIATION [U.K.]
Repeals part of 43 Vict. c. 13., Appropriation Act (Sess. 1), 1880.

41. BURIAL LAWS AMENDMENT [E.]
Provides for burials in churchyards or graveyards without the rites of the Church of England.
Amends s. 17. of 37 & 38 Vict. c. 88., Births and Deaths Registration Act, 1874.

42. EMPLOYERS' LIABILITY [U.K.]
Amends existing Law in respect of liability for personal injuries to Workmen.
Applies County Courts Acts, &c. as to Trial of Action.
„ 38 & 39 Vict. c. 90., Employers and Workmen Act, 1875.

43. MERCHANT SHIPPING (CARRIAGE OF GRAIN) [U.K.]
Repeals section 22. of 39 & 40 Vict. c. 80., Merchant Shipping Act, 1876.
Applies 17 & 18 Vict. c. 104 (Merchant Shipping Act, 1854), and Acts amending the same.
„ s. 5. of 34 & 35 Vict. c. 110., „ s. 4. of 36 & 37 Vict. c. 85., } Merchant Shipping Acts, 1871 and 1873.
„ ss. 50. and 51. of 39 & 40 Vict. c. 36., Customs Consolidation Act, 1876.

44. IRISH LOANS [I.]
Amends 43 & 44 Vict. c. 14., Relief of Distress (Ireland) Amendment Act, 1880.
„ 42 & 43 Vict. c. 77., Public Works Loans Act, 1879.

45. CRIMINAL LAW AMENDMENT [E. & I.]
Amends Law as to Indecent Assaults on Young Persons.

46. UNIVERSITIES AND COLLEGE ESTATES ACT AMENDMENT [E.]
Amends 21 and 22 Vict. c. 44., „ 23 and 24 Vict. c. 59., } Universities and College Estates Acts, 1858 and 1860.

Table A.—Acts of 43 & 44 Vict. (in order of Chapter), &c.—*continued.*

Ch.

47. Ground Game [U.K.]
Enables Occupiers of Land to protect their Crops from injury and loss by Ground Game.
Saves provisions of 33 and 34 Vict. c. 57., Gun Licence Act, 1870.

48. Expiring Laws Continuance [U.K.]
Continues (as in Schedule) the following Acts, and Acts amending the same; viz.:—
5 & 6 Will. 4. c. 27., Linen, &c. Manufactures (Ireland).
3 & 4 Vict. c. 89., Poor Rates (Stock in Trade Exemption).
4 & 5 Vict. c. 35., Copyhold, &c. Commissions.
4 & 5 Vict. c. 59., Application of Highway Rates to Turnpike Roads.
10 & 11 Vict. c. 32., Landed Property Improvement (Ireland).
10 & 11 Vict. c. 98., Ecclesiastical Jurisdiction
11 & 12 Vict. c. 32., County Cess (Ireland).
14 & 15 Vict. c. 104., Episcopal, &c. Estates.
23 & 24 Vict. c. 19., Dwellings for Labouring Classes (Ireland).
24 & 25 Vict. c. 109., Salmon Fishery (England).
25 & 26 Vict. c. 97., Salmon Fisheries (Scotland).
26 & 27 Vict. c. 105., Promissory Notes.
27 & 28 Vict. c. 20., Promissory Notes, &c. (Ireland).
28 & 29 Vict. c. 46., Militia Ballots Suspension.
28 & 29 Vict. c. 83., Locomotives on Roads.
29 & 30 Vict. c. 52., Prosecution Expenses.
32 & 33 Vict. c. 42., Irish Church.
34 & 35 Vict. c. 87., Sunday Observance Prosecutions.
35 & 36 Vict. c. 33., Parliamentary and Municipal Elections (Ballot).
38 & 39 Vict. c. 48., Police Expenses.
39 & 40 Vict. c. 21., Juries (Ireland).

(B.)

Acts of former Sessions (in Chronological Order) Repealed and Amended by Acts of 43 & 44 Vict.

Act repealed or amended.	Subject-matter.	How affected.	Chapter of 43 & 44 Vict.
10 Will. 3. c. 4. ss. 5, 8. -	Distillation of Spirits, &c. - -	Repealed	24
1 Geo. 1. stat. 2. c. 2. -	Malt Duties - - - -	Repealed	20
33 Geo. 2. c. 7. -			
30 Geo. 3. c. 38. s. 15. -	Licences for retailing Spirits - -	Repealed	24
43 Geo. 3. c. 99. -	Taxes Management—Inland Revenue	Repealed	19
„ c. 150. -			
„ c. 161. in part -			
45 Geo. 3. c. 71. -			
„ c. 95. -			
48 Geo. 3. c. 55. s. 7. -			
„ c. 141. in part -			
50 Geo. 3. c. 105. -			
52 Geo. 3. c. 95. -			
55 Geo. 3. c. 161. -			
56 Geo. 3. c. 58. ss. 2, 3. in part	Sugar used in brewing - -	Repealed	20
1 & 2 Geo. 4. c. 22. -	Beer Duties - - -	Repealed	20
„ c. 118. -	Taxes Management - - -	Repealed	19
3 Geo. 4. c. 30. -	Malt Duties - - - -	Repealed	20
„ c. 88. -	Land and Assessed Taxes - -	Repealed	19
4 Geo. 4. c. 94. -	Spirit Duties - - - -	Repealed	24
6 Geo. 4. c. 7. s. 11. -	Assessed Taxes - - -	Repealed	19

Table B.—Acts of former Sessions repealed and amended—*continued.*

Act repealed or amended.	Subject-matter.	How affected.	Chapter of 43 & 44 Vict.
6 Geo. 4. c. 32. - -	Land Tax - - - -	Repealed	19
„ c. 58. - -	Duties and drawbacks on Beer and Malt, &c.	Repealed	20
„ c. 80. s. 145. -	Spirit Duties - - - -	Repealed	24
„ c. 81. ss. 2, 20. in part			
7 & 8 Geo. 4. c. 52. - -	Malt Duties - - - -	Repealed	20
11 Geo. 4. & 1 Will 4. c. 17. -			
„ „ c. 31.			
„ „ c. 51. in part.	Duties on Cyder, Beer, and Ale, &c. -	Repealed	20
1 & 2 Will. 4. c. 18. - -	Land and Assessed Taxes - -	Repealed	19
„ c. 55. in part -	Malt Duties - - - -	Repealed	20
4 & 5 Will. 4. c. 60. in part -			
5 & 6 Will. 4. c. 20. in part -	Taxes Management—Inland Revenue	Repealed	19
„ c. 64. ss. 10–13.			
6 & 7 Will. 4. c. 65. ss. 10–12.			
7 Will. 4. & 1 Vict. c. 49. -	Malt Duties - - - -	Repealed	20
1 Vict. c. 61. s. 3. - -	Assessed Taxes - - -	Repealed	19
3 & 4 Vict. c. 96. - -	Post Office Duties - - -	Amended	33
4 & 5 Vict. c. 49. - -	County Bridges - - -	Amended	5
5 & 6 Vict. c. 30. - -	Use of Roasted Malt in colouring Beer	Repealed	20
„ c. 37. s. 7. -			
6 & 7 Vict. c. 24. - -	Assessed Taxes, &c. - - -	Repealed	19
7 & 8 Vict. c. 46. - -			
9 & 10 Vict. c. 3. - -	Fishery Piers - - - -	Amended	14
„ c. 56. - -	Assessed Taxes and Income Tax -	Repealed	19
10 & 11 Vict. c. 5. - -	Sugar used in brewing Beer - -	Repealed	20
11 & 12 Vict. c. 88. - -	Post Office Money Orders - -	Amended	33
12 & 13 Vict. c. 51. - -	Judicial Factors (Scotland) - -	Amended	4
14 & 15 Vict. c. 82. - -	Great Seal - - - -	Amended	10
„ c. 102. - -	Seamen's Fund Winding-up - -	Amended	22
17 & 18 Vict. c. 1. s. 5. -	Assessed Taxes and Income Tax -	Repealed	19
„ c. 27. - -	Duties of Excise - - -	Repealed	20
„ c. 30. - -	Duties of Excise on Sugar made in the United Kingdom.	Repealed	20
„ c. 85. - -	Land and Assessed Taxes, &c. -	Repealed	19
„ c. 104. - -	Merchant Shipping - - -	Amended	16, 18, and 22.
18 & 19 Vict. c. 38. (except s. 3.)	Use of Spirit of Wine in Arts and Manufactures.	Repealed	24
„ c. 94. - -	Spirit Duties - - - -	Repealed	20 and 24
19 & 20 Vict. c. 34. - -	Malt Duty, &c. - - -	Repealed	20
„ c. 80. ss. 2, 4. -	Income Tax, &c. - - -	Repealed	19
20 & 21 Vict. c. 28. s. 2. -			
21 & 22 Vict. c. 44. - -	Universities and College Estates -	Amended	46
22 & 23 Vict. c. 18. s. 7. -	Malt Duty - - - -	Repealed	20
23 & 24 Vict. c. 59. - -	Universities and College Estates -	Amended	46
„ c. 113. in part -	Malt Duty - - - -	Repealed	20
„ c. 114. - -	Malt Duty and Excise Regulations relating to Spirits.	Repealed	20 and 24
24 & 25 Vict. c. 21. s. 2. in part.	Spirit Duties - - - -	Repealed	24
„ c. 91. in part -	Inland Revenue - - -	Repealed	19, 20, and 24.
25 & 26 Vict. c. 22. in part -	Inland Revenue - - -	Repealed	19 and 20
„ c. 63. - -	Merchant Shipping - - -	Amended	22
„ c. 103. - -	Union Assessment - - -	Amended	7
26 & 27 Vict. c. 3. - -	Malt Duty - - - -	Repealed	20
„ c. 11. in part -	Registration of Births and Deaths (Ireland).	Repealed	13

Table B.—Acts of former Sessions repealed and amended—*continued.*

Act repealed or amended.	Subject-matter.	How affected.	Chapter of 43 & 44 Vict.
26 & 27 Vict. c. 25. - -	Savings Banks - - -	Amended	36
„ c. 33. s. 23. -	Inland Revenue - - -	Repealed	19
„ c. 86. s. 4. -	Isle of Man Harbours - -	Repealed	8
„ c. 87. - -	Savings Banks - - -	Amended	36
„ c. 88. - -	Drainage and Improvement of Lands (Ireland).	Amended	27
27 & 28 Vict. c. 9. - -	Malt Duty - - - -	Repealed	20
„ c. 12. in part -	Warehousing of British Spirits -	Repealed	24
„ c. 39. - -	Union Assessment - - -	Amended	7
„ c. 56. in part -	Inland Revenue - - -	Repealed	19 and 20
„ c. 121. - -	Railways Construction Facilities -	Amended	31
28 & 29 Vict. c. 30. s. 5. -	Inland Revenue - - -	Repealed	19
„ c. 48. - -	Courts of Justice Building - -	Amended	29
„ c. 66. - -	Malt Duty - - - -	Repealed	20
„ c. 96. in part -	Spirit Duties - - -	Repealed	24
„ c. 98. in part -			
29 & 30 Vict. c. 23. s. 6. in part.	Isle of Man Customs, &c. - -	Repealed	8
„ c. 64. in part -	Inland Revenue - - -	Repealed	19, 20, and 24.
„ c. 118. - -	Industrial Schools - - -	Amended	15
30 & 31 Vict. c. 27. - -	Spirit Duties - - - -	Repealed	24
„ c. 90. - -	Inland Revenue - - -	Repealed	19 and 20
31 & 32 Vict. c. 25. - -	Industrial Schools (Ireland) - -	Amended	15
„ c. 48. - -	Representation of the People (Scotland).	Amended	6
„ c. 124. ss. 3–5. -	Inland Revenue - - -	Repealed	24
32 & 33 Vict. c. 14. in part -	Inland Revenue - - -	Repealed	19
„ c. 17. - -	Sea Birds Preservation - -	Repealed	35
„ c. 103. in part -	Spirit Duties - - - -	Repealed	24
33 & 34 Vict. c. 4. - -	Income Tax - - - -	Repealed	19
„ c. 24. - -	Metropolitan Board of Works—Stamp Duty.	Amended	20
„ c. 32. in part -	Inland Revenue - - -	Repealed	9 and 20
„ c. 75. - -	Elementary Education - - -	Amended	23
„ c. 112. - -	Glebe Loans (Ireland) - -	Amended	2
34 & 35 Vict. c. 100. - -			
„ c. 103. in part -	Inland Revenue - - -	Repealed	19 and 24
35 & 36 Vict. c. 23. s. 20. in part.	Isle of Man Harbours - -	Repealed	8
		Amended	32
„ c. 65. - -	Bastardy - - - -		
„ c. 78. - -	Wild Birds Protection - - -	Repealed	35
36 & 37 Vict. c. 8. ss. 1, 2. -	Income Tax, &c. - - -	Repealed	19
„ c. 9. - -	Bastardy - - - -	Amended	32
„ c. 18. ss. 6–9. -	Inland Revenue - - -	Repealed	19
37 & 38 Vict. c. 8. s. 7. -	Isle of Man Harbours - -	Repealed	8
„ c. 16. in part -	Inland Revenue - - -	Repealed	19, 20, & 24
„ c. 26. - -	Canadian Stock—Stamp Duty -	Amended	20
„ c. 88. s. 17. -	Births and Deaths Registration -	Amended	41
38 & 39 Vict. c. 23. ss. 7, 10 -	Inland Revenue - - -	Repealed	20 and 24
„ c. 30. - -	Glebe Loans (Ireland) - - -	Amended	2
„ c. 65. - -	Metropolitan Board of Works (Loans)	Amended	25
„ c. 77. - -	Supreme Court of Judicature -	Amended	10
39 & 40 Vict. c. 16. s. 3. -	Spirit Duties - - -	Repealed	24
„ c. 29. - -	Wild Fowl Preservation - -	Repealed	35
„ c. 35. in part -	Spirit Duties - - - -	Repealed	24
„ c. 36. s. 42. -	Customs—Malt Duty - -	Amended	20
„ c. 59. - -	Appellate Jurisdiction - - -	Amended	10
„ c. 79. - -	Elementary Education - -	Amended	23
„ c. 80. - -	Merchant Shipping - - -	Amended	22 and 43

Table B.—Acts of former Sessions repealed and amended—*continued.*

Act repealed or amended.	Subject-matter.	How affected.	Chapter of 43 & 44 Vict.
40 & 41 Vict. c. 13. - -	Savings Banks - - -	Amended	36
„ c. 13. s. 11. -	Spirit Duties - - - -	Repealed	24
„ c. 16. - -	Removal of Wrecks - -	Amended	22
„ c. 48. - -	Universities of Oxford and Cambridge	Amended	11
„ c. 59. - -	Colonial Stock—Stamp Duty - -	Amended	20
41 & 42 Vict. c. 6. - -	Glebe Loans (Ireland) - - -	Amended	2
„ c. 15. in part -	Inland Revenue - - - -	Repealed	19 and 21
42 & 43 Vict. c. 21. ss. 19–25.	Inland Revenue - - -	Repealed	19
„ c. 69. - -	Metropolitan Board of Works (Money)	Amended	25
„ c. 77. - -	Public Works Loans - - -	Amended	44
43 Vict. c. 1. - - -	Seeds Supply (Ireland) - -	Amended	14
„ c. 4. - - -	Relief of Distress (Ireland) - -	Amended	14
„ c. 13. in part - -	Appropriation - - - -	Repealed	40
43 & 44 Vict. c. 14. - -	Relief of Distress (Ireland) - -	Amended	44

INDEX

TO THE

PUBLIC GENERAL STATUTES,

43 & 44 VICTORIA.—A.D. 1880.

Several Public Acts of a Local Character have been placed amongst the Local and Personal Acts. These Acts will be found (separately distinguished) in the "Table of the Statutes" at the commencement of the volume, page v.

A.

ACTS OF PARLIAMENT. *See* EXPIRING LAWS CONTINUANCE; p. 271. STATUTES (DEFINITION OF TIME); p. 14. TURNPIKE ACTS CONTINUANCE; p. 17.

ADMINISTRATION OF JUSTICE. *See*—

BASTARDY ORDERS; p. 214.
BIRTHS AND DEATHS REGISTRATION; p. 22.
COUNTY COURT JURISDICTION IN LUNACY; p. 241.
COURTS OF JUSTICE BUILDING ACT AMENDMENT; p. 211.
CRIMINAL LAW AMENDMENT; p. 265.
DEBTORS (SCOTLAND); p. 218.
EMPLOYERS' LIABILITY; p. 258.
EXPIRING LAWS CONTINUANCE; p. 271.
INDECENT ASSAULTS ON FEMALES; p. 265.
INDUSTRIAL SCHOOLS ACTS AMENDMENT; p. 45.
JUDICIAL FACTORS (SCOTLAND); p. 6.
MERCHANT SEAMEN; p. 45.
MERCHANT SHIPPING; pp. 51, 141, 261.
WILD BIRDS PROTECTION; p. 223.

ALLOTMENT NOTES TO SEAMEN. *See* MERCHANT SEAMEN; p. 45.

APPROPRIATION:
To apply a sum out of the Consolidated Fund to the service of the year ending the 31st day of March 1881, and to appropriate the Supplies granted in this Session of Parliament. Ch. 40. Page 242.

ASSAULTS (INDECENT) ON FEMALES. *See* CRIMINAL LAW AMENDMENT; p. 265.

ASSESSMENT OF PARISHES. *See* UNION ASSESSMENT; p. 10.

ASSURANCE POLICIES. *See* MARRIED WOMEN'S POLICIES OF ASSURANCE; p. 205.

B.

BANK HOLIDAYS. *See* REVENUE OFFICES (SCOTLAND) HOLIDAYS; p. 50.

BANKRUPTCY. *See* DEBTORS (SCOTLAND); p. 218.

BASTARDY ORDERS:
To render valid certain Orders in Bastardy. Ch. 32. Page 214.
§ 1. Confirmation of orders made under 35 & 36 Vict. c. 65. and 36 & 37 Vict. c. 9.; p. 214.
2. Short title; p. 215.

BEER DUTY. *See* INLAND REVENUE; p. 123.

BIRDS PROTECTION. *See* WILD BIRDS PROTECTION; p. 233.

BIRTHS AND DEATHS REGISTRATION (IRELAND):
To amend the Law in Ireland relating to the Registration of Births and Deaths. Ch. 13. Page 22.

Registration of Births.

§ 1. Information concerning birth to be given to registrar within forty-two days; p. 22.
2. Requisition by registrar of information concerning birth from qualified informant after forty-two days; p. 23.
3. Information respecting finding new-born child to be given to registrar; *ib.*
4. Registrar to ascertain and register birth gratis; *ib.*
5. Registry after expiration of three months from birth; *ib.*
6. Registry of birth out of the district in case of removal; p. 24.
7. Saving for father of illegitimate child; *ib.*
8. Registration of name of child or of alteration of name; *ib.*

Registration of Deaths.

9. Registry of death and cause of death; p. 25.
10, 11. Information concerning death; *ib.*
12. Notice preliminary to information; *ib.*
13. Requisition by registrar of information concerning death from qualified informant; p. 26.
14. Registrar to register death gratis; *ib.*
15. Death not to be registered after twelve months; *ib.*
16. Furnishing of information by coroner; *ib.*

Burials.

17. Coroner's order and registrar's certificate for burial; p. 27.
18. Burial of deceased children as still-born; *ib.*
19. Notice where coffin contains more than one body; p. 28.

Certificates of Cause of Death.

20. Regulations as to certificates of cause of death; p. 28.

Superintendent Registrars and Registrars.

21. Assistant registrar to be appointed; p. 29.
22. Interim registrars; *ib.*
23. Fees of superintendent registrars and registrars; *ib.*
24. Certificates of birth having been registered; p. 30.
25. Supply of forms and making of indexes; *ib.*
26. Penalty on registrar for refusal or omission to register or to forward declaration, or on persons having custody of books for loss or injury thereto; *ib.*

Correction of Errors.

27. Correction of errors in registers of births and deaths; p. 30.

Miscellaneous Provisions.

28. Register when not evidence; p. 31.
29, 30. Penalty for not giving information, failing to comply with requisition, &c., and for false statements, &c.; p. 32.
31. Sending certificates, &c. by post; *ib.*
32. Explanation of s. 3. of 26 Vict. c. 11. (Registration of Births and Deaths, Ireland); p. 33.
33. Use of forms as in Schedule; *ib.*
34. Power of Lord Lieutenant and Registrar General to alter forms in schedules under 26 Vict. c. 11., and make regulations; *ib.*
35. Recovery of penalties; *ib.*
36. Time for prosecution of offence; *ib.*
37. Particulars required to be registered concerning birth or death; p. 34.
38. Interpretation of terms; *ib.*
39. Definition of registrar and superintendent registrar; *ib.*
40. Commencement of Act, 1st January 1881; *ib.*
41. Act to extend to Ireland only; *ib.*
42. Construction of Act with 26 Vict. c. 11.; *ib.*
43. Short title; *ib.*

Repeal.

44. Repeal of 26 Vict. c. 11., to extent specified in schedule; p. 34.
SCHEDULES; p. 35.

BOARD OF WORKS. *See* METROPOLITAN BOARD OF WORKS; p. 195.

BREWERS LICENCES. *See* INLAND REVENUE; p. 123.

BRIDGES (COUNTY). *See* COUNTY BRIDGES LOANS EXTENSION; p. 9.

BURIAL LAWS AMENDMENT:

To amend the Burial Laws. Ch. 41. Page 253.

§ 1. After passing of Act, notice may be given that burial will take place in churchyard or graveyard without the rites of the Church of England; p. 253.
2. As to burials of paupers; p. 254.
3. Time of burial to be stated in notice, subject to variation; *ib.*
4. Burial to take place in accordance with notice; p. 255.
5. Regulations and fees; *ib.*
6. Burial may be with or without religious service; *ib.*
7. Burials to be conducted in a decent and orderly manner and without obstruction; *ib.*
8. Powers for prevention of disorder; *ib.*
9. Act not to give right of burial where no previous right existed; p. 256.
10. Burials under Act to be registered; *ib.*
11. Order of coroner or certificate of registrar to be delivered to relative, &c. instead of to person who buries; *ib.*
12. Liberty to use burial service of Church of England in unconsecrated ground; *ib.*
13. Relief of clergy of Church of England from penalties in certain cases; p. 257.
14. Saving as to certain ministers of Church of England; *ib.*
15. Application of Act to the Channel Islands, but not to Scotland or Ireland; *ib.*
16. Short title; *ib.*
SCHEDULES; *ib.*

C.

CAMBRIDGE UNIVERSITY. *See* UNIVERSITIES OF OXFORD AND CAMBRIDGE; p. 15. UNIVERSITIES AND COLLEGE ESTATES ACT AMENDMENT; p. 266.

CENSUS OF UNITED KINGDOM:

For taking the Census of England. Ch. 37. Page 231.

§ 1. Local Government Board to superintend the taking of the census; p. 231.
2. Registrars sub-districts to be formed into enumerators divisions; *ib.*
3. Enumerators to be appointed; *ib.*
4. Householders schedules to be left at dwelling-houses; and occupiers to fill up the schedules and sign and deliver them to the enumerator; p. 232.
5. Schedules to be collected from house to house, and corrected if found to be erroneous; *ib.*
6. Enumerators to take an account of houses, &c., and to distinguish the boundaries of parishes, boroughs, &c.; p. 233.
7. Registrars to verify the enumerators books; *ib.*
8. Superintendent registrars to examine the enumerators books and return them to the Registrar General; *ib.*
9. An abstract of returns to be printed and laid before Parliament; *ib.*
10. Masters, &c. of gaols, &c. to be appointed enumerators of the inmates thereof; p. 234.
11. Overseers, peace officers, and relieving officers of unions formed under 4 & 5 Will. 4. c. 76. bound to act as enumerators; *ib.*
12. Returns of persons travelling or on shipboard, or not in houses; *ib.*
13. Table of allowances to enumerators and others; *ib.*
14. Payments to be certified to the Registrar General; *ib.*
15. Manner in which the payments shall be made to persons employed in execution of this Act in England; *ib.*
16. Penalty on persons for wilful default; p. 235.
17. Penalty for refusing information or giving false answers; *ib.*
18. Recovery of penalties; *ib.*
19. Interpretation of terms; *ib.*
20. Short title; *ib.*

For taking the Census in Ireland. Ch. 28. Page 208.

§ 1. Interpretation of terms; p. 208.
2. Account of population of Ireland to be taken; *ib.*
3. By whom such account shall be taken; *ib.*
4. Masters, &c. of gaols, &c. to be appointed enumerators of the inmates thereof; p. 209.
5. Forms, &c. to be furnished for their use; *ib.*
6. Power to make the inquiry; *ib.*
7. Penalty for refusing to answer, or for giving false answers; *ib.*
8. Penalty on persons employed if guilty of wilful default or neglect; *ib.*
9. Proceedings how to be taken, and penalties recovered and applied; p. 210.

CENSUS OF UNITED KINGDOM—*continued.*

§ 10. The persons taking the accounts to certify and affirm as to their correctness, and deliver them to the officer appointed to receive them; such officer to transmit them to the office of the Chief Secretary and an abstract thereof to be laid before Parliament; p. 210.
11. Punishment of persons wilfully making false affirmation or declaration; *ib.*

For taking the Census of Scotland. Ch. 38. Page 236.

§ 1. Secretary of State to superintend Census; p. 236.
2. Copy of this Act to be sent to every sheriff and the chief magistrate of Edinburgh, &c.; *ib.*
3. Registrars districts to be formed into enumerators divisions; *ib.*
4. Enumerators to be appointed; *ib.*
5. Householders schedules to be left at dwelling-houses, and occupiers to fill up the schedules and sign and return them to the enumerator; p. 237.
6. Schedules to be collected from house to house, and corrected, if found to be erroneous; *ib.*
7. Enumerators to take an account of houses, &c., and to distinguish the boundaries of parishes and burghs; *ib.*
8. Registrars to verify the enumerators books, and deliver them to the sheriff, &c.; p. 238.
9. Returns to be given to the sheriffs of counties and chief magistrates of Edinburgh, &c.; *ib.*
10. Sheriffs of counties and chief magistrates of Edinburgh, &c. to receive the returns and transmit them to the Registrar General; p. 239.
11. An abstract of returns to be printed and laid before Parliament; *ib.*
12. Governors, &c. of gaols, &c. to be appointed enumerators of the inmates thereof; *ib.*
13. Inspectors of poor, &c. bound to act as enumerators; *ib.*
14. Returns of houseless poor and of persons travelling or on shipboard; *ib.*
15. Table of allowances to enumerators and other persons employed; *ib.*
16. Payments to be certified to the Registrar General; p. 240.
17. Manner in which the payments shall be made to persons employed in execution of this Act; *ib.*
18. Penalty for wilful default; *ib.*
19. Penalty for refusing information or giving false answers; *ib.*
20. Recovery and application of penalties; p. 241.
21. Interpretation of terms; *ib.*
22. Short title.

CLERK OF THE CROWN IN CHANCERY. *See* GREAT SEAL; p. 14.

COLLEGE ESTATES. *See* UNIVERSITIES AND COLLEGE ESTATES ACT AMENDMENT; p. 266.

COMPENSATION TO WORKMEN. *See* EMPLOYERS' LIABILITY; p. 258.

CONSOLIDATED FUND:

To apply the sum of 4,925,320*l.* out of the Consolidated Fund to the service of the year ending the 31st March 1881. Ch. 3. Page 5.

To apply the sum of 10,818,274*l.* out of the Consolidated Fund to the service of the year ending the 31st March 1881. Ch. 30. Page 212.

To apply a sum out of the Consolidated Fund to the service of the year ending the 31st day of March 1881, and to appropriate the supplies granted in this Session of Parliament. Ch. 40. Page 242.

COUNTY BRIDGES LOANS EXTENSION:

To make provision for borrowing in respect of certain County Bridges. Ch. 5. Page 9.

§ 1. Short title; p. 9.
2. Extension of power to borrow under County Bridges Act, 4 & 5 Vict. c. 49.; *ib.*
3. Construction of Act with Highways and Locomotives (Amendment) Act, 1878, 41 & 42 Vict. c. 77; *ib.*

COUNTY COURT JURISDICTION IN LUNACY (IRELAND):

To confer Jurisdiction in Lunacy upon the County Courts in Ireland in certain cases. Ch. 39. Page 241.

§ 1. Short title; p. 241.
2. Jurisdiction of Civil Bill Courts in Ireland in respect to matters under this Act; *ib.*

COURTS OF JUSTICE BUILDING ACT AMENDMENT:

To amend the Courts of Justice Building Act, 1865, 28 & 29 Vict. c. 48. Ch. 29. Page 211.

§ 1. As to certificate by Lord Chancellor for payment of balance, &c., on transference of business; p. 212.
2. Vesting order; *ib.*
3. Short title; *ib.*

CRIMINAL LAW AMENDMENT:

To amend the Criminal Law as to Indecent Assaults on Young Persons. Ch. 45. Page 265.

§ 1. Short title; p. 265.
2. Consent to be no defence to charge or indictment for an indecent assault on young person under 13; *ib.*
3. Act not to apply to Scotland; *ib.*

CUSTOMS OFFICES HOLIDAYS. *See* REVENUE OFFICES (SCOTLAND) HOLIDAYS; p. 50.

D.

DEATHS, REGISTRATION OF. *See* BIRTHS AND DEATHS REGISTRATION (IRELAND); p. 22.

DEBTORS (SCOTLAND):

To abolish imprisonment for debt, and to provide for the better punishment of Fraudulent Debtors in Scotland; and for other purposes. Ch. 34. Page 218.

§ 1. Short title; p. 219.
2. Act to extend to Scotland only; *ib.*
3. Commencement of Act, 1st January 1881; *ib.*
4. Abolition of imprisonment for debt, with certain exceptions; *ib.*
5. Discharge of persons in custody at the commencement of this Act; *ib.*
6. New mode of constituting notour bankruptcy; *ib.*
7. Debtor, who is notour bankrupt, may apply for cessio; *ib.*
8. On application by creditor, sheriff may decern debtor, who is notour bankrupt, to execute disposition omnium bonorum for behoof of creditors; p. 220.
9. Procedure on petition for cessio; *ib.*
10. Periodical report by governor as to civil prisoners; sheriff's powers thereon; p. 221.
11. No court fees, stamp duties, or government payments exigible; *ib.*
12. Bank notes, money, &c., in possession of a bankrupt may be seized under warrant from sheriff; *ib.*
13. Punishment of fraudulent debtors in certain specified cases; p. 222.
14. False claim, &c. a crime and offence; p. 223.
15. Power to give information to Lord Advocate; *ib.*
16. As to punishments under this Act for offences punishable otherwise; *ib.*
SCHEDULE; *ib.*

DEFINITION OF TIME. *See* STATUTES (DEFINITION OF TIME); p. 14.

DISTILLATION OF SPIRITS. *See* SPIRITS; p. 144.

DISTRESS IN IRELAND. *See* RELIEF OF DISTRESS IN IRELAND; pp. 38, 264.

DRAINAGE AND IMPROVEMENT OF LANDS (IRELAND):

To amend the Law relating to the powers of Drainage Boards in Ireland to construct Works outside the limits of their Districts. Ch. 27. Page 206.

§ 1. Short title; and construction of Act with 26 & 27 Vict. c. 88.; p. 206.
2. Additional powers to construct works outside the limits of a district; p. 207.
3. Supplementary provisions with respect to compensation, expenses of arbitration, &c.; *ib.*

E.

ELEMENTARY EDUCATION:

To make further provision as to Byelaws respecting the attendance of Children at School under the Elementary Education Acts. Ch. 23. Page 142.

Preamble recites 39 & 40 Vict. c. 79. and 33 & 34 Vict. c. 75.; p. 142.
§ 1. Short title and construction; *ib.*
2. Obligation to make byelaws as to the attendance of children at school; p. 143.
3. Power of school attendance committee to make byelaws; *ib.*
4. Enforcing of byelaws; *ib.*
5. Amendment of 39 & 40 Vict. c. 79. s. 40. as to education being condition of relief to parents of children; *ib.*
6. Repeal of enactments in 39 & 40 Vict. c. 79. as in Schedule; p. 144.
SCHEDULE; p. 144.

Employers' Liability:

To extend and regulate the Liability of Employers to make Compensation for Personal Injuries suffered by Workmen in their service. Ch. 42. Page 258.

§ 1. Amendment of law as to liability of employers in respect of personal injuries to workmen; p. 258.
2. Exceptions to amendment of law; *ib.*
3. Limit of sum recoverable as compensation; p. 259.
4. Limit of time for recovery of compensation; *ib.*
5. Money payable under penalty to be deducted from compensation under Act; *ib.*
6. Trial of actions; *ib.*
7. Mode of serving notice of injury; p. 260.
8. Definition of terms; *ib.*
9. Commencement of Act, 1st January 1881; p. 261.
10. Short title of Act, which is to continue in force till 31st December 1887, and to end of then next session of Parliament; *ib.*

Exchequer Bills and Bonds:

To raise the sum of 1,500,000*l.* by Exchequer Bonds, Exchequer Bills, or Treasury Bills, for the service of the year ending the 31st March 1881. Ch. 21. Page 140

Excise. *See* Inland Revenue; p. 119. Taxes Management; p. 51.

Expiring Laws Continuance:

To continue various expiring Laws. Ch. 48. Page 271

§ 1. Short title; p. 271.
2. Continuance of Acts in schedule; *ib.*
Schedule; *ib.*

F.

Factors (Judicial). *See* Judicial Factors (Scotland); p. 6.

Fraudulent Debtors. *See* Debtors (Scotland); p. 218.

G.

Game. *See* Ground Game; p. 268.

Glebe Loan Acts (Ireland) Amendment:

To amend the Glebe Loan Acts (Ireland) (33 & 34 Vict. c. 112., 34 & 35 Vict. c. 100., 38 & 39 Vict. c. 30., and 41 & 42 Vict. c. 6.) Ch. 2. Page 5.

§ 1. Short title; p. 5.
2. Repealing section 2 of 41 & 42 Vict. c. 6., and extending Limit of Time for Loans under Glebe Loan (Ireland) Acts; *ib.*

Grain Cargoes. *See* Merchant Shipping; p. 261.

Great Seal:

To amend the Law respecting the Manner of passing Grants under the Great Seal, and respecting Officers connected therewith. Ch. 10. Page 14.

§ 1. Short title; p. 14.
2. Commencement of Act, 1st November 1880; *ib.*
3. Preparation of warrants by Clerk of the Crown in Chancery in lieu of Attorney and Solicitor General; p. 15.
4. Mode of passing Letters Patent for appointment of judges of Court of Appeal; *ib.*
5. Filing of instruments relating to Patents for inventions; *ib.*
6. 14 & 15 Vict. c. 82. may be cited as the Great Seal Act, 1851; *ib.*

GROUND GAME:

For the better protection of Occupiers of Land against injury to their Crops from Ground Game. Ch. 47. Page 268.

§ 1. Occupier to have a right inseparable from his occupation to kill ground game concurrently with any other person entitled to kill the same on land in his occupation; p. 268.
2. Occupier entitled to kill ground game on land in his occupation not to divest himself wholly of such right; p. 269.
3. All agreements in contravention of right of occupier to destroy ground game void; *ib.*
4. Exemption from game licences; *ib.*
5. Savings as to certain rights of killing game; p. 270.
6. Prohibition of night shooting, spring traps above ground, or poison; *ib.*
7. As to non-occupier having right of killing game; *ib.*
8. Interpretation: "ground game" means hares and rabbits; *ib.*
9. Exemption from penalties for acting in accordance with Act; *ib.*
10. Saving of existing prohibitions in respect of killing game; *ib.*
11. Short title; *ib.*

H.

HARES AND RABBITS. *See* GROUND GAME; p. 268.

HIGHWAYS AND LOCOMOTIVES ACT, 1878. *See* COUNTY BRIDGES LOANS EXTENSION; p. 9.

HOLIDAYS. *See* REVENUE OFFICES (SCOTLAND) HOLIDAYS; p. 50.

HOUSE DUTIES. *See* TAXES MANAGEMENT; p. 51.

HOUSE OCCUPIERS IN COUNTIES DISQUALIFICATION REMOVAL (SCOTLAND):

To amend the Representation of the People (Scotland) Act, 1868 (31 & 32 Vict. c. 48.). Ch. 6. Page 9.

§ 1. Short title; p. 10.
2. Letting as furnished house for certain periods not to disqualify; *ib.*

I.

IMPRISONMENT FOR DEBT. *See* DEBTORS (SCOTLAND); p. 218.

IMPROVEMENT OF LANDS. *See* DRAINAGE AND IMPROVEMENT OF LANDS (IRELAND); p. 206.

INCOME TAX. *See* INLAND REVENUE; p. 134. TAXES MANAGEMENT; p. 51.

INDECENT ASSAULTS ON FEMALES:

To amend the Criminal Law as to Indecent Assaults on Young Persons. Ch. 45. Page 265.

§ 1. Short title; p. 265.
2. Consent to be no defence to charge or indictment for an indecent assault on young person under 13; *ib.*
3. Act not to apply to Scotland; *ib.*

INDUSTRIAL SCHOOLS ACTS AMENDMENT:

Further to amend the Industrial Schools Act, 1866 (29 & 30 Vict. c. 118.), and the Industrial Schools Act (Ireland), 1868 (31 & 32 Vict. c. 25.). Ch. 15. Page 45.

§ 1. Extension of 29 & 30 Vict. c. 118. s. 14. and 31 & 32 Vict. c. 25. s. 11. to other descriptions of children than those therein mentioned; p. 45.
2. Short title; *ib.*

INHABITED HOUSE DUTIES. *See* TAXES MANAGEMENT; p. 51.

INLAND REVENUE:

To repeal the duties on Malt, to grant and alter certain duties of Inland Revenue, and to amend the Laws in relation to certain other duties. Ch. 20. Page 119.

§ 1. Short title; p. 120.
2. Interpretation of terms; *ib.*

INLAND REVENUE—*continued.*

PART I.—*Repeal of Duties on Malt, and Provisions as to Malt in Stock.*

§ 3. Repeal of excise duties on malt, &c.; p. 120.
4. Customs duties on malt, &c. to cease; *ib.*
5. Allowance on malt in stock; p. 121.
6. Rules to be observed by malt trader on claiming allowance; *ib.*
7. Mode of payment of allowance; p. 122.
8. Officer may enter premises of malt trader; p. 123.
9. Malt traders who have sold malt as duty paid to deduct or repay the allowance; *ib.*

PART II.—*Brewers, and Excise Duty on Beer.*

10. Brewers licence; p. 123.
11. Excise duty on beer; *ib.*
12. Equivalent of "bushel of malt" in corn or sugar, and definition of expression; p. 124.
13. Regulations as to charge of duty; *ib.*
14. Mode of ascertaining gravity and quantity; *ib.*
15. Mode of ascertaining original gravity; *ib.*
16. Payment of duty; p. 125.
17. Power to distrain for duties in arrear; *ib.*
18. Loss by fire, &c.; *ib.*
19. Certain persons to be deemed brewers for sale; *ib.*
20. A brewing book to be delivered to brewers for sale and provisions to be observed in relation thereto; *ib.*
21. Marking of vessels and rooms and positions of vessels; p. 126.
22. Entry of premises; *ib.*
23. Provisions as to operations in course of brewing; p. 127.
24. Provision for case of excess in gravity of worts; *ib.*
25. Provisions as to the separation and the mixing of brewings; *ib.*
26. Power for officer to take samples; *ib.*
27. Penalty for concealing worts or beer, or adding sugar thereto after duty charged; *ib.*
28. Brewer to provide scales, weights, ladders, &c.; p. 128.
29. Power of entry and examination by officers; *ib.*
30. Power to enter and search for concealed pipes, &c.; *ib.*
31. Obstruction of officers; *ib.*
32. A brewing paper to be delivered to brewers other than brewers for sale for the purpose of entries therein; *ib.*
33. Provisions as to charge and payment of duty; p. 129.
34. Beer brewed to be for domestic use; *ib.*
35. Power of entry; *ib.*
36. Drawback on beer exported; *ib.*
37. Provisions as to the drawback; *ib.*
38. Samples to ascertain gravity of beer for export; p. 130.
39. As to debenture for payment of drawback; *ib.*

PART III.—*Licences for the Sale of Liquors by Retail.*

40. Meaning of terms; p. 130.
41. Alteration of the duties on certain excise licences; *ib.*
42. Duties on licences for the retailing of beer and wine; p. 131.
43. Alteration of duties on licences to retailers of spirits; *ib.*
44. Extension of six-day and early closing licences to the United Kingdom; p. 132.
45. Duties on licences for the sale of liquors and tobacco in boats; p. 133.
46. Powers and provisions to be applied to Excise duties, drawbacks, and licences under this Act; *ib.*
47. Construction of term "exciseable liquors" in billiard licence; *ib.*
48. Saving rights under certain charters; *ib.*
49. Repeal of enactments in second schedule; p. 134.

PART IV.—*Income Tax.*

50. Grant of additional duties of income tax; p. 134.
51. Provisions for securing additional duties on dividends, &c., and as to right of deduction; *ib.*
52. Relief to owner-occupiers of land; p. 135.

PART V.—*Stamps.*

53. Composition for stamp duty on transfers of debenture and other stocks of municipal corporations; p. 135.
54. Amendment of existing Acts as to composition for stamp duty; p. 136.
55. Application of money received for composition to the reduction of the National Debt; *ib.*
56. Stamp on letter of renunciation may be adhesive; *ib.*
57. The returns of certain banking companies need not be advertised; *ib.*

FIRST SCHEDULE: Table to be used in determining specific gravity of worts of beer; p. 137.
SECOND SCHEDULE: Enactments repealed; p. 138.
THIRD SCHEDULE: Acts relating to banking companies, referred to in § 57; p. 139.

See also SPIRITS; p. 144. TAXES MANAGEMENT; p. 51.

INLAND REVENUE OFFICES HOLIDAYS. *See* REVENUE OFFICES (SCOTLAND) HOLIDAYS; p. 50.

INTERMENTS. *See* BURIAL LAWS AMENDMENT; p. 253.

IRELAND, ACTS RELATING EXCLUSIVELY TO. *See*—
- BIRTHS AND DEATHS REGISTRATION; p. 22.
- CENSUS; p. 208.
- COUNTY COURT JURISDICTION IN LUNACY; p. 241.
- DRAINAGE AND IMPROVEMENT OF LANDS; p. 206.
- GLEBE LOAN ACTS; p. 5.
- RAILWAYS CONSTRUCTION (IRELAND) ACT AMENDMENT; p. 213.
- RELIEF OF DISTRESS IN IRELAND; pp. 38, 264.

IRISH LOANS. *See* RELIEF OF DISTRESS IN IRELAND; pp. 38, 264.

ISLE OF MAN LOANS:

To provide for the raising of Loans on behalf of the Isle of Man. Ch. 8. Page 11.
- § 1. Short title; p. 11.
- 2. Power to Government of Isle of Man to borrow; *ib.*
- 3. Conditions of borrowing; *ib.*
- 4. Appropriation for payment of loan and interest; *ib.*
- 5. Application of Local Loans Act, 38 & 39 Vict. c. 83., to loans under Act; p. 12.
- 6. Power to adopt Colonial Stock Act, 40 & 41 Vict. c. 59.; *ib.*
- 7. Investment by trustees in securities of Government of Isle of Man; *ib.*
- 8. Application of loans; p. 13.
- 9. Provision as to the loans on dues of harbours; *ib.*
- 10. Provision as to Tynwald Court and Governor; *ib.*
- 11. Repeal of enactments in Schedule; *ib.*
- SCHEDULES; *ib.*

J.

JUDICIAL FACTORS (SCOTLAND):

To provide for the appointment of Judicial Factors in Sheriff Courts in Scotland. Ch. 4. Page 6.
- § 1. Short title; p. 6.
- 2. Commencement of Act, 1st January 1881; *ib.*
- 3. Interpretation of terms; *ib.*
- 4. Sheriff empowered to appoint judicial factors in small estates; p. 7.
- 5. Power to Court of Session to pass acts of sederunt; p. 8.
- 6. Fees payable by estates deriving benefit from Act; p. 9.

JUSTICE, ADMINISTRATION OF. *See*—
- BASTARDY ORDERS; p. 214.
- BIRTHS AND DEATHS REGISTRATION; p. 22.
- COUNTY COURT JURISDICTION IN LUNACY; p. 241.
- COURTS OF JUSTICE BUILDING ACTS AMENDMENT; p. 211.
- CRIMINAL LAW AMENDMENT; p. 265.
- DEBTORS (SCOTLAND); p. 218.
- EMPLOYERS' LIABILITY; p. 258.
- EXPIRING LAWS CONTINUANCE; p. 271.
- INDECENT ASSAULTS ON FEMALES; p. 265.
- INDUSTRIAL SCHOOLS ACTS AMENDMENT; p. 45.
- JUDICIAL FACTORS (SCOTLAND); p. 6.
- MERCHANT SEAMEN; p. 45.
- MERCHANT SHIPPING; pp. 51, 141, 261.
- WILD BIRDS PROTECTION; p. 223.

L.

LAND TAX. *See* TAXES MANAGEMENT; p. 51.

LANDS, DRAINAGE, &c. OF. *See* DRAINAGE AND IMPROVEMENT OF LANDS (IRELAND); p. 206.

LICENCES FOR SALE OF BEER, SPIRITS, &c. *See* INLAND REVENUE; p. 130.

LIQUORS, SALE OF. *See* INLAND REVENUE; p. 130. SPIRITS; p. 144.

LOANS BY PUBLIC WORKS COMMISSIONERS. *See* ISLE OF MAN LOANS; p. 11. PUBLIC WORKS LOANS; p. 1. RELIEF OF DISTRESS IN IRELAND; pp. 38, 264.

LUNACY JURISDICTION. *See* COUNTY COURT JURISDICTION IN LUNACY (IRELAND); p. 241.

M.

MALT DUTIES. *See* INLAND REVENUE; p. 119.

MAN, ISLE OF. *See* ISLE OF MAN LOANS; p. 11.

MANUFACTURE AND SALE OF SPIRITS. *See* SPIRITS; p. 144.

MARRIED WOMEN'S POLICIES OF ASSURANCE (SCOTLAND):

To extend to Scotland the Facilities for effecting Policies of Assurance for the Benefit of Married Women and Children now in force in England and Ireland. Ch. 26. Page 205.

Preamble recites 33 & 34 Vict. c. 93., Married Women's Property Act, 1870; p. 205.
§ 1. Married woman may effect policy of assurance for her separate use; p. 206.
2. Policy of assurance may be effected in trust for wife and children; *ib.*
3. Application of Act, and short title; *ib.*

MERCHANT SEAMEN (PAYMENT OF WAGES, &c.):

To amend the Law relating to the Payment of Wages and Rating of Merchant Seamen. Ch. 16. Page 45

§ 1. Short title, and construction of Act with 17 & 18 Vict. c. 104.; p. 45.
2. Conditional advance notes illegal; *ib.*
3. Amendment of 17 & 18 Vict. c. 104., ss. 168. and 169., as to allotment notes; p. 46.
4. Rules as to payment of wages; *ib.*
5. Penalty for being on board ship without permission before seamen leave; p. 47.
6. Provisions contained in section 5. to apply to ships belonging to foreign countries in certain cases; *ib.*
7. Rating of seamen; p. 48.
8. Power of court to rescind contract between owner or master and seaman or apprentice; *ib.*
9. Licensing of seamen's lodging-houses; *ib.*
10. Desertion and absence without leave; *ib.*
11. Extension to seamen of 38 & 39 Vict. c. 90. (Employers and Workmen's Act, 1875); p. 49.
12. Repeal of portions of 17 & 18 Vict. c. 104., as in Second Schedule; *ib.*
SCHEDULES; p. 50.

MERCHANT SHIPPING ACT AMENDMENT:

To amend the Merchant Shipping Act, 1854 (17 & 18 Vict. c. 104.) Ch. 18. Page 51.

§ 1. Short title; p. 51.
2. Amendment of s. 37 of 17 & 18 Vict. c. 104. as to numbers of joint owners of ships; *ib.*

To amend the Merchant Shipping Act, 1854 (17 & 18 Vict. c. 104.) so far as regards certain Fees and Expenses and Sums receivable and payable by the Board of Trade. Ch. 22. Page 141.

§ 1. Short title and construction of Act; p. 141.
2. Application of proceeds of unclaimed wreck towards payment of expenses connected with wreck; *ib.*
3. Explanation of section 43 of Seamen's Fund Winding-up Act, 1851 (14 & 15 Vict. c. 102.) as to forfeiture; *ib.*
4. Provision as to fees on examination of engineers; *ib.*
5. Provision as to expenses incurred in removing wrecks; p. 142.
6. Costs of advertising notices of foreign sea marks; *ib.*
7. Application of Act to past payments; *ib.*

MERCHANT SHIPPING (CARRIAGE OF GRAIN):

To provide for the safe carriage of Grain Cargoes by Merchant Shipping. Ch. 43. Page 261.

§ 1. Short title and construction of Act; p. 261.
2. Commencement of Act, 1st January 1881; *ib.*
3. Obligation to take precautions to prevent grain cargo from shifting; *ib.*
4. Precautions against shifting of grain cargo laden in port in Mediterranean or Black Sea, or on coast of North America; *ib.*
5. Exemption from precautions specified in this Act for ships laden in Mediterranean or Black Sea, or on coast of North America; p. 262.
6. Notice by master of kind and quantity of grain cargo; p. 263.
7. Penalty for false statement in notice; *ib.*
8. Power of Board of Trade for enforcing of Act; *ib.*
9. Prosecution of offences and recovery of penalties; *ib.*
10. Definitions of terms; *ib.*
11. Repeal of section 22. of 39 & 40 Vict. c. 80. (Merchant Shipping Act, 1876); p. 264.

METHYLATED SPIRITS. *See* SPIRITS; p. 174–177.

METROPOLITAN BOARD OF WORKS (MONEY):

For further amending the Acts relating to the raising of money by the Metropolitan Board of Works; and for other purposes relating thereto. Ch. 25. Page 195.

§ 1. Short title; p. 196.
2. Construction of Act; *ib.*
3. Interpretation of terms; *ib.*
4. Amendment of section 8. of 42 & 43 Vict. c. 69., as to advance under Fire Brigade Act, 1865; *ib.*
5. Power for Board to expend money for purposes of Parks and Open Spaces Acts up to 31st December 1880; *ib.*
6. Power to Board to expend moneys during year ending 31st December 1881, for purposes of Metropolis Management Acts, 18 & 19 Vict. c. 120. s. 144. and 25 & 26 Vict. c. 102. s. 72., of Street Improvements Act, 35 & 36 Vict. c. clxiii., of Parks and Open Spaces Acts, of Thames Embankment Acts, of Sun Street Improvement, of the Obelisk on Victoria Embankment, and of the Metropolis Toll Bridges Act, 40 & 41 Vict. c. xcix.; p. 197.
7. Power for Board to expend money for purposes of Fire Brigade Act, 28 & 29 Vict. c. 90.; p. 198.
8. Power to Board to expend money for purposes of Metropolitan street improvements under 40 & 41 Vict. c. ccxxxv., and Thames River (Prevention of Floods) Act, 42 & 43 Vict. c. cxcviii.; *ib.*
9. Power for Board to expend money for purposes of schemes under Artisans and Labourers' Dwellings Act, 38 & 39 Vict. c. 36.; p. 199.
10. Special power to Board to expend money for purposes of main drainage and main sewers; *ib.*
11. Power for Board to lend to vestry or district board; *ib.*
12. Power for Board to lend to board of guardians; p. 200.
13. Extension of amount of loans by Board to Managers of Metropolitan Asylum District; *ib.*
14. Power to Board to lend to School Board for London in pursuance of Elementary Education Acts, 33 & 34 Vict. c. 75. and 36 & 37 Vict. c. 86.; p. 201.
15. Power for Board to lend to corporations, burial boards, &c.; *ib.*
16. Payment of expenses relating to the Committee on London Water Supply; p. 202.
17. Board may raise money by bills; *ib.*
18. Form and length of currency and interest on Metropolitan bills; *ib.*
19. Payment and applications of proceeds of Metropolitan bills, and charge of bills on consolidated rate; *ib.*
20. Mode of issue of Metropolitan bills; *ib.*
21. Regulations to be made by the Board as to issue, cancellation, &c. of Metropolitan bills; p. 203.
22. Power to create consolidated stock partially suspended while Metropolitan bills authorised to be raised; *ib.*
23. Application of certain provisions of Forgery Act, 24 & 25 Vict. c. 98., to Metropolitan bills; *ib.*
24. Arrangement with bank as to issue, &c. of Metropolitan bills; *ib.*
25. 32 & 33 Vict. c. 102. s. 38. not to extend to money raised under this Act; *ib.*
26. Repayments to be carried to consolidated loans fund; *ib.*
27. Limit to exercise by Board of borrowing powers; p. 204.

FIRST SCHEDULE: New money powers conferred by this Act; *ib.*

SECOND SCHEDULE: I. Parks and Open Spaces Acts. II. Thames Embankment Acts; p. 205.

MONEY ORDERS. *See* POST OFFICE MONEY ORDERS; p. 215.

O.

OXFORD AND CAMBRIDGE UNIVERSITIES. *See* UNIVERSITIES OF OXFORD AND CAMBRIDGE; p. 15. UNIVERSITIES AND COLLEGE ESTATES ACT AMENDMENT; p. 266.

P.

PATENTS FOR INVENTIONS. *See* GREAT SEAL; p. 14.

POLICIES OF ASSURANCE. *See* MARRIED WOMEN'S POLICIES OF ASSURANCE (SCOTLAND); p. 205.

POOR.—POOR LAW. *See* BASTARDY ORDERS; p. 214. UNION ASSESSMENT; p. 10.

POPULATION OF UNITED KINGDOM. *See* CENSUS OF UNITED KINGDOM; pp. 208, 231, 236.

POST OFFICE MONEY ORDERS:

Relating to Post Office Money Orders. Ch. 33. Page 215.

Preamble recites 3 & 4 Vict. c. 96. (Post Office Duties Act, 1840) and 11 & 12 Vict. c. 88. (Post Office Money Order Act, 1848); p. 215.

§ 1. Power to the Postmaster General to issue money orders in form in schedule for the purpose of transmission of small sums; *ib.*

2. Application of 11 & 12 Vict. c. 88., and laying of regulations before Parliament; p. 216.

3. Forgery of crossing of order; *ib.*

4. Provisions as to fraud and forgery; *ib.*

5. Definitions of terms; p. 217.

6. Extension of Acts to Channel Islands and Isle of Man; *ib.*

7. Short title, and construction of Act with 11 & 12 Vict. c. 88.; *ib.*

SCHEDULE: Form of Order; p. 218.

PROPERTY TAX. *See* INLAND REVENUE; p. 134. TAXES MANAGEMENT; p. 51.

PUBLIC WORKS LOANS:

To appoint Public Works Loan Commissioners; to grant Money for the purpose of Loans by the Public Works Loan Commissioners and the Commissioners of Public Works in Ireland; and for other purposes relating to Loans by those Commissioners. Ch. 1. Page 1.

Preamble recites Public Works Loans Act, 38 & 39 Vict. c. 89.; p. 1.

§ 1. Short title; *ib.*

2. Appointment of Public Works Loan Commissioners for five years; *ib.*

3. Remission of interest on loan to Anstruther Union Harbour Commissioners incorporated by 23 & 24 Vict. c. 39.; *ib.*

4. Remission of certain instalments of principal and interest due in respect of River Corrib mill power; p. 3.

5. Grant of 5,000,000*l.* for Public Works loans during the period ending 30th June 1881; *ib.*

6. Grant of 1,100,000*l.* for loan by Commissioners of Public Works in Ireland during the period ending 30th June 1881; p. 4.

SCHEDULE referred to in section 4.; *ib.*

See also ISLE OF MAN LOANS; p. 11. RELIEF OF DISTRESS IN IRELAND; p. 36.

R.

RABBITS AND HARES. *See* GROUND GAME; p. 268.

RAILWAYS CONSTRUCTION (IRELAND) ACT AMENDMENT:

To amend the Railways Construction Facilities Act, 1864 (27 & 28 Vict. c. 121.) Ch. 31. Page 213.

§ 1. Short title; p. 213.

2. Issue of certificate when Parliament is not sitting for Irish railways scheduled in 43 & 44 Vict. c. 14. (Relief of Distress, Ireland, Amendment Act); *ib.*

3. Issue of certificate when Parliament is sitting; *ib.*

RAILWAYS CONSTRUCTION (IRELAND) ACT AMENDMENT—*continued.*

§ 4. Advertisements of application; p. 214.
5. Award of borrowing powers to railway companies; *ib.*
6. Application of Act 27 & 28 Vict. c. 121.; *ib.*
7. Act to extend to Ireland only; *ib.*
8. Duration of Act, 31st December 1881; *ib.*

REGISTRATION OF BIRTHS AND DEATHS. *See* BIRTHS AND DEATHS REGISTRATION (IRELAND); p. 22.

RELIEF OF DISTRESS IN IRELAND:

To amend the Relief of Distress (Ireland) Act, 1880 (43 Vict. c. 4.), and for other purposes relating thereto. Ch. 14. Page 38.

§ 1. Short title; p. 38.
2. Amendment of 43 Vict. c. 4; *ib.*
3. Powers of Commissioners of Public Works under Fishery Piers Act, 9 & 10 Vict. c. 3.; p. 39.
4. Terms upon which Commissioners may undertake works; *ib.*
5. Power to Commissioners to undertake works; p. 40.
6. Management and maintenance of works when constructed; *ib.*
7. Amendment of terms of loans to boards of guardians; *ib.*
8. Funds for preliminary expenses of loans; p. 41.
9. Grant of out-door relief; *ib.*
10. Definition of improvements under s. 4. of 33 & 34 Vict. c. 46. (Landlord and Tenant, Ireland, Act, 1870); *ib.*
11. Postponement of making special rate under 43 Vict. c. 1. (Seeds Supply, Ireland, Act, 1880); *ib.*
12. Guardians to be at liberty to sell seed sufficient for two acres; p. 42.
13. Railway and other loans as mentioned in the Schedule; *ib.*
14. Guarantees by presentment sessions; *ib.*
15. Supplementary provisions as to presentments; p. 43.
16. Interpretation; p. 44.
SCHEDULE; *ib.*

To explain and amend Sections Seven, Thirteen, and Fourteen of the Relief of Distress (Ireland) Amendment Act, 1880 (43 & 44 Vict. c. 14.) Ch. 44. Page 264.

§ 1. Short title; p. 264.
2. Explanation of s. 13. of 43 & 44 Vict. c. 14. as to rate of interest and duration of loans; *ib.*
3. Explanation of s. 14. of 43 & 44 Vict. c. 14. as to loans to Harbour Commissioners; *ib.*
4. Provision relating to the Bandon and Kilmacsimon railway or tramway; p. 265.
5. Explanation of s. 7. of 43 & 44 Vict. c. 14. as to out-door relief; *ib.*

——— *See also* RAILWAYS CONSTRUCTION (IRELAND) ACT AMENDMENT; p. 213.

REPRESENTATION OF THE PEOPLE (SCOTLAND):

To amend the Representation of the People (Scotland) Act, 1868 (31 & 32 Vict. c. 48.) Ch. 6. Page 9.

§ 1. Short title; p. 10.
2. Letting as furnished house for certain periods not to disqualify; *ib.*

REVENUE OFFICES (SCOTLAND) HOLIDAYS:

To make provision for Holidays in the Customs and Inland Revenue Offices in Scotland. Ch. 17. Page 50.

§ 1. Holidays mentioned in Schedule to be kept in Customs and Inland Revenue Offices in Scotland; p. 50.
2. Short title; *ib.*
SCHEDULE OF HOLIDAYS; *ib.*

S.

SALE OF SPIRITS. *See* INLAND REVENUE; p. 130. SPIRITS; p. 144.

SAVINGS BANKS:

To amend the Savings Banks Acts. Ch. 36. Page 226.

§ 1. Repayment by terminable annuity of deficit on trustee savings bank account; p. 226.
2. Reduction of rate of interest in the case of trustee savings banks; p. 228.
3. Investment of deposits in savings banks in Government stock; *ib.*

SAVINGS BANKS—*continued.*

§ 4. Regulations as to investment in Government stock; p. 230.
5. Definitions of terms; *ib.*
6. Amendment of 26 & 27 Vict. c. 87. s. 29., as to the separate surplus fund of trustee savings banks; *ib.*
7. Commencement of Act, 1st November 1880; *ib.*
8. Short title; *ib.*
SCHEDULE; p. 231.

SCOTLAND, ACTS RELATING EXCLUSIVELY TO. *See*—
CENSUS; p. 236.
DEBTORS; p. 218.
HOUSE OCCUPIERS IN COUNTIES, &c. p. 9.
JUDICIAL FACTORS; p. 6.
MARRIED WOMEN'S POLICIES OF ASSURANCE; p. 205.
REVENUE OFFICES HOLIDAYS; p. 50.

SEA BIRDS PROTECTION. *See* WILD BIRDS PROTECTION; p. 223.

SEAMEN'S WAGES. *See* MERCHANT SEAMEN; p. 45.

SHERIFF COURTS (SCOTLAND). *See* JUDICIAL FACTORS (SCOTLAND); p. 6.

SHIPPING (MERCHANT). *See* MERCHANT SHIPPING ACT AMENDMENT; pp. 51, 141. MERCHANT SHIPPING (CARRIAGE OF GRAIN); p. 261.

SPIRITS:
To consolidate and amend the Law relating to the Manufacture and Sale of Spirits. Ch. 24. Page 144.

Preliminary.

§ 1. Short title; p. 144.
2. Commencement of Act, 1st January 1881; *ib.*
3. Definitions of terms; p. 145.
4. Division of Act into Parts; p. 146.

PART I.—SPIRITS OTHER THAN METHYLATED SPIRITS.

General.

5. Prohibition of distilling, &c. without licence; p. 146.
6. Liability of person having wash and a still; *ib.*
7. As to capacity, &c. of still in England; *ib.*
8. Condition for grant of licence for still of less than 400 gallons; p. 147.

Distiller's Premises.

9. Distillery to be within quarter of a mile of market town, except on terms as to lodgings for officers; p. 147.
10. Distillery not to be within quarter of a mile of rectifier's premises; *ib.*
11. Premises of distiller not to be connected with premises of brewer, &c.; *ib.*
12. Power to refuse licence to brewer, &c.; p. 148.

Distiller's Spirit Store and Utensils.

13. Provision and securing of spirits store; p. 148.
14. Rules with respect to vessels, &c. in distillery, as in Schedule; *ib.*
15. Alterations of vessels, utensils, and pipes; p. 149.
16. Power of Commissioners to allow use of additional or substituted vessels, &c.; *ib.*
17. Penalty for interference with or attempt to defeat gauging; *ib.*
18. Penalty for frauds and offences in relation to fittings; *ib.*

Distiller's Entry.

19. Time and mode of making entry; p. 149.
20. Continuance of entry; p. 150.

Materials for Distillation.

21. Materials for brewing and distillation; p. 150.
22. Distiller to use only wort made in his distillery; *ib.*
23. Use of sugar; *ib.*

Brewing and Distilling.

24. Unlawful hours for brewing and distilling; p. 151.
25. Brewing and distilling periods; *ib.*
26. Notice in the case of a distiller commencing or recommencing business; *ib.*

SPIRITS—*continued.*

§ 27. Notice in the ordinary course of business to be given before each brewing; p. 152.
28. Declaration as to wort; *ib.*
29. Penalty for excess of wort or wash beyond that specified in declaration; *ib.*
30. Penalty for excess of wort or wash on comparison of accounts; *ib.*
31. Yeast not to be added except in backs; *ib.*
32. As to use of yeast; p. 153.
33. As to making bub or other fermenting composition; *ib.*
34. Refilling backs during brewing period; *ib.*
35. Declaration at end of brewing period; *ib.*
36. Penalty where original gravity exceeds gravity as declared; p. 154.
37. Mode of ascertaining gravity of wort or wash; *ib.*
38. As to mode of distilling; *ib.*
39. Return at end of distilling period; p. 155.
40. Power to test by distillation; *ib.*
41. Low wines or spirits not to be mixed so as to increase gravity; p. 156.

Samples.

42. Power for officer to take samples; p. 156.

Spirits in Store.

43. As to distiller's spirit store; p. 156.
44. Account of stock and penalty for excess or deficiency; p. 157.
45. Spirits may be removed from a store for exportation or ship's stores; *ib.*

Charging and Payment of Duty.

46. Regulations for charging duty; p. 157.
47. Return as to payment of duty; p. 158.
48. Power to distrain for duties in arrear; *ib.*

Warehousing.

49. Distiller's warehouse; p. 158.
50. Excise warehouse; p. 159.
51. Accommodation for officer to be provided; *ib.*
52. Liability for spirits warehoused; *ib.*
53. Revocation of approval of warehouse; *ib.*
54. Crown warehouse; *ib.*
55. Liability for spirits in Crown warehouse; *ib.*
56. Warehousing in distiller's warehouse; *ib.*
57. Constructive warehousing by distiller; *ib.*
58. Regulations as to warehousing by distiller; p. 160.
59. Warehousing re-imported spirits; *ib.*
60. Stowage of casks in warehouse; *ib.*
61. Inspection of spirits in warehouse; p. 161.
62. Transfer to purchaser in distiller's warehouse; *ib.*
63. Transfer to purchaser in Excise warehouse; *ib.*
64. Vatting, blending, or racking in warehouse; *ib.*
65. Racking duty-paid spirits; *ib.*
66. Allowance upon deficiency in vatting, blending, or racking; *ib.*
67. Reducing spirits in warehouse; p. 162.
68. Bottling spirits in warehouse; *ib.*
69. Sweetening and colouring in warehouse; *ib.*
70. Fortifying; *ib.*
71. Hours of removal from warehouse; *ib.*
72. Removal from one warehouse to another; p. 163.
73. Constructive deposit on removal; *ib.*
74. Restrictions on removal of British liqueurs and certain other spirits; *ib.*
75. Delivery from warehouse for home consumption; *ib.*
76. Regulation for charging duty on spirits warehoused; *ib.*
77. In case of deficiency in spirits in a warehouse duty on quantity warehoused to be paid; *ib.*
78. Mode of calculating quantity of spirits warehoused; *ib.*
79. Payment of duty on delivery of spirits from Customs warehouse; p. 164.
80. Application of warehousing provisions to foreign spirits in an Excise warehouse; *ib.*
81. Removal from warehouse for exportation; *ib.*
82. Removal from warehouse for ship's stores; *ib.*
83. Removal from warehouse for methylation; *ib.*
84. Offences with respect to warehousing; p. 165.
85. Application of Customs Acts to British spirits in a Customs warehouse; *ib.*

SPIRITS—*continued.*

Rectifiers.

§ 86. Application to rectifiers of certain provisions relating to distillers; p. 165.
87. Rectifier's premises not to be within a quarter of a mile of a distillery; *ib.*
88. Rectifier's premises not to be connected with the premises of a brewer, &c.; *ib.*
89. Restrictions on business of rectifier; p. 166.
90. Receipt of spirits by rectifier; *ib.*
91. Rules with respect to rectifiers, as in Schedule; *ib.*
92. Penalty for mixing wine or wash with spirits; p. 167.
93. Quality and quantity of spirits allowed to be removed from stock of rectifier; *ib.*
94. Account of stock, and penalty for excess or deficiency; *ib.*
95. Power for rectifier to warehouse on drawback; *ib.*

Dealers and Retailers.

96. Application to dealers and retailers of certain provisions relating to distillers; p. 169.
97. Dealers and retailers to make entry; *ib.*
98. Marking casks; *ib.*
99. Marking strength of certain spirits; *ib.*
100. Restrictions on grant of dealer's licence to distiller; *ib.*
101. Situation of dealer's and retailer's premises; p. 170.
102. Restrictions on sale by dealers and retailers; *ib.*
103. Penalty for excess in stock of dealer or retailer; *ib.*
104. Meaning of sale by retail; *ib.*

Permits, Certificates, and Stock Books.

105. Spirits required to be accompanied by permit or certificate; p. 170.
106. Mode of obtaining permit; p. 171.
107. Penalties for removal of spirits without permit, and fraudulent use of permit; *ib.*
108. Certificate book; p. 172.
109. Penalties in case of removal of spirits without certificate; *ib.*
110. Fraudulent use of certificate; *ib.*
111. Cancelling and delivery of permits and certificates; p. 173.
112. Stock book; *ib.*
113. Offences with respect to certificate books, and stock books; *ib.*

Miscellaneous.

114. Rules for ascertaining quantity of spirits by weighing; p. 173.
115. Remission of duty for spirits lost or destroyed; p. 174.

PART II.—METHYLATED SPIRITS.

116. Part I. not to apply to methylated spirits; p. 174.
117. Exemption of methylated spirits from duty; *ib.*
118. Persons authorized to methylate; *ib.*
119. Persons authorized to supply methylated spirits; *ib.*
120. Authority to use methylated spirits; *ib.*
121. Persons to whom methylated spirits may be supplied by authorized methylator; *ib.*
122. Place of methylation; *ib.*
123. Materials for and mode of methylation; p. 175.
124. Supply and receipt of methylated spirits; *ib.*
125. Stock account; *ib.*
126. Rules to be observed by retailers of methylated spirits; p. 176.
127. Powers of entry, inspection, and sampling; *ib.*
128. Unlawful supply of methylated spirits; *ib.*
129. Unlawful possession of methylated spirits; *ib.*
130. Preparation, sale, or use of methylated spirits as or for a beverage or medicine; *ib.*
131. Offences with respect to methylated spirits mixed with gum resin; p. 177.
132. Power to revoke licence, &c.; *ib.*

PART III.—SUPPLEMENTAL.

Purified Methylic Alcohol.

133. Purified methylic alcohol to be deemed low wines; p. 177.

Sykes's Hydrometer.

134. Strength of spirits to be ascertained by Sykes's hydrometer; p. 177.

Scales, Weights, Measures, Locks, and Fastenings.

135. Excise traders to provide scales, weights, and measures; p. 177.
136. Locks and fastenings; p. 178.

SPIRITS—*continued.*

Powers of Officers.

137. Power of entry and examination by officers; p. 178.
138. Supply of ladders and lights; p. 179.
139. Power to search for pipes, &c.; *ib.*
140. Power to enter and search for illicit stills and spirits; *ib.*
141. Power to enter premises of dealer or retailer and examine and take samples; p. 180.
142. Distillers, &c. to assist in taking account; *ib.*
143. Power to require water to be drawn off from worm tub; *ib.*

General Offences.

144. Unlawful removal of malt, wort, or wash; p. 180.
145. Arrest of and penalties on persons unlawfully removing spirits; *ib.*
146. Unlawful hawking and sale of spirits; p. 181.
147. Sale of spirits for unlawful purposes; *ib.*
148. Unlawful purchase of spirits; *ib.*
149. Penalty for possession of spirits on which duty has not been paid; *ib.*
150. Forcibly opposing execution of Act; *ib.*
151. Misconduct of and collusion with officers; *ib.*
152. Obstruction of officers; p. 182.
153. Neglect of duty by officer of the peace; *ib.*
154. Provisions as to forfeiture; *ib.*

Informers.

155. Discharge and reward of informers; p. 182.

Procedure.

156. Recovery of fines; p. 183.

Forms and Schedules.

157. Forms of notices and documents; p. 183.
158. Application of previous Acts to permits, &c. under this Act; *ib.*
159. Regulations to be prescribed; *ib.*
160. Effect of Schedules; *ib.*
161. Construction of Acts, &c. referring to repealed enactments; *ib.*

Savings and Repeal.

162. Saving with respect to premises entered on 5th April 1825; p. 183.
163. Saving for articles in use before 28th August 1860; p. 184.
164. Repeal of Acts in Fifth Schedule; *ib.*

SCHEDULES; p. 184.

——— *See also* INLAND REVENUE; p. 130.

STAMP DUTIES. *See* INLAND REVENUE; p. 135.

STATUTES CONTINUANCE. *See* EXPIRING LAWS CONTINUANCE; p. 271. TURNPIKE ACTS CONTINUANCE; p. 17.

STATUTES (DEFINITION OF TIME):

To remove doubts as to the meaning of expressions relative to Time occurring in Acts of Parliament, deeds, and other legal instruments. Ch. 9. Page 14.

§ 1. Meaning of Expressions relating to time to be in the case of Great Britain, Greenwich mean-time, and in the case of Ireland, Dublin mean time; p. 14.
2. Short title; *ib.*

T.

TAXES MANAGEMENT:

To consolidate Enactments relating to certain Taxes and Duties under the management of the Board of Inland Revenue. (Land Tax, Inhabited House Duties, and Property and Income Tax). Ch. 19. Page 51.

PART I.—*Preliminary.*

§ 1. Short title; p. 51.
2. Division of Act into parts; *ib.*
3. Commencement of Act, 1st January 1881; p. 52.
4. Repeal of enactments in Third Schedule; *ib.*
5. Interpretation and construction; *ib.*
6. Savings for Local Acts; p. 54.
7. Substitution in former Acts (as described in Schedule) of a reference to this Act; *ib.*
8. Savings of Special Commissioners powers; *ib.*
9. Savings of powers contained in former Acts; *ib.*
10. Jurisdiction of High Court; *ib.*

TAXES MANAGEMENT—*continued.*

PART II.—*General.*

11. Extent of this part of Act; p. 54.
12. Powers, &c. of Board for carrying Act into execution; p. 55.
13. Officers to obey directions of the Board; *ib.*
14. Moneys to be paid into the Exchequer; *ib.*
15. Forms in Second Schedule to be used; *ib.*
16. Delivery of forms, and service and signing of notices; p. 56.
17. Treasury may appoint officers for survey and inspection; *ib.*
18. Vexatious charges; p. 57.
19. Officers not liable to other penalties than those enacted; *ib.*
20. Limitation of actions; *ib.*
21. Penalties, how recoverable; p. 58.
22. Constables and peace officers to assist in execution of warrants; p. 59.
23. Persons obstructing officers to forfeit 50*l.*; *ib.*
24. Justices in Ireland may administer oaths; *ib.*

PART III.—*Commissioners, Clerk, and Assessor.*

25. Extent of this part of Act; p. 59.
26. Commissioners meetings; *ib.*
27. Commissioners for inhabited house duties and ex-officio Commissioners for Scotland; *ib.*
28. Power to increase number of General Commissioners; p. 60.
29. Execution of Acts valid though not within prescribed times; *ib.*
30. Commissioners in same county may allow assessments; *ib.*
31. Warrants may be executed in any part of a county; *ib.*
32. Administration of oaths; *ib.*
33. Books of assessments the property of Commissioners; *ib.*
34. Persons having books or papers to deliver up same; *ib.*
35. Commissioners concerned to have no voice in controversies; p. 61.
36. Commissioners empowered to transfer jurisdictions from one division to another, or to create new divisions; *ib.*
37. Parishes may be united. United parishes may be disunited; *ib.*
38. Poor law parishes may be made parishes for the purposes of the duties; p. 62.
39. Inspection of parish books; *ib.*
40. Exemption of Commissioners from serving on juries; *ib.*
41. Appointment and remuneration of clerk, &c.; p. 63.
42. Commissioners to appoint assessors; *ib.*
43. In certain cases surveyor to act; p. 64.
44. Inhabitants of cities, boroughs, &c. not compelled to be assessors out of their limits; *ib.*
45. Assessor's declaration of office; p. 65.
46. Penalties on assessors; *ib.*
47. Assessor's poundage; *ib.*

PART IV.—*Assessment.*

48. Definition of the year's assessment; p. 65.
49. Assessors to deliver assessments; p. 66.
50. In default of return to make estimates; *ib.*
51. Surveyors to examine assessments and returns; *ib.*
52. Surveyors may amend assessments; *ib.*
53. Parishes in two counties to be assessed where the church is, and houses in two parishes to be charged in one; p. 67.
54. Lands extra-parochial where to be assessed; *ib.*
55. Assessments not to be impeached for errors of description; p. 68.
56. Commissioners to allow assessments made to their satisfaction, but on objection may rectify same; *ib.*
57. Notice of appeal meetings to be given. Procedure in cases of appeal; *ib.*
58. Charges not to be made in certain cases; p. 70.
59. Commissioners may be required to state a case for opinion of High Court; *ib.*
60. Relief to persons doubly assessed; p. 71.
61. Books of assessment to be prepared by clerk; *ib.*
62. Surveyor to certify changes, and Commissioners to apportion and adjust the assessment; *ib.*
63. Charges made by surveyor in cases of omissions; notice to parties; certificate proof of notices; p. 72.
64. Person surcharged may make amended return; p. 73.
65. Time for delivering in amended return; p. 74.
66. Persons making false declaration guilty of a misdemeanor; *ib.*
67. Appeals against surcharges; *ib.*
68. Treble duty; *ib.*
69. Supplementary assessments; p. 75.
70. Duplicates showing amount of assessments to be made out; *ib.*

TAXES MANAGEMENT—*continued.*

PART V.—*Appointment of Collectors.*

71. Extent of this part of Act; p. 76.
72. Grouping of parishes; *ib.*
73. Nomination of collectors; office not compulsory; *ib.*
74. Board may require security; p. 77.
75. In default of security Board may appoint; *ib.*
76. Security, and conditions of bond; p. 78.
77. Commissioners, inhabitants, &c. may require security; *ib.*
78. Exemption of bonds from stamp duty; *ib.*
79. Liability of parishes for default; p. 79.
80. Poundage to collectors; *ib.*
81. Treasury to appoint collectors for Scotland; *ib.*

PART VI.—*Collection.*

82. Time for payment of duties; p. 80.
83. Commissioners to deliver duplicates to collectors and surveyors; *ib.*
84. Cases not then determined to be added to first assessments; p. 81.
85. Collectors to demand duties; to give receipts; *ib.*
86. Collectors on payment of duty being refused to distrain; *ib.*
87. Collectors advancing duties may levy the sum paid; p. 82.
88. No goods to be taken except at the suit of landlord for rent unless party pay arrears; *ib.*
89. Commissioners may commit defaulter; p. 83.
90. Commissioners to issue certificates of removal; *ib.*
91. Treasury or Board may direct release of prisoners; p. 84.
92. Liability of parents and guardians and executors; *ib.*
93. Assessments under number or letter in arrear may be recovered by collector; *ib.*
94. Notification of special assessments to collectors of inland revenue; *ib.*
95. Saving as to English and Irish railways; *ib.*
96. Recovery of duties in Ireland; p. 85.
97. Recovery of duties in Scotland; *ib.*
98. In Scotland or Ireland payment may be made in postage stamps; p. 87.
99. In Scotland taxes may be paid by Post Office orders; *ib.*

PART VII.—*Receipt and Account.*

100. Appointment of days of receipt; p. 87.
101. Collectors to account after the 1st January in every year; *ib.*
102. Penalty on persons unlawfully receiving public moneys from collectors; p. 88.
103. Proceedings on appointed day of receipt; *ib.*
104. Collectors of Inland Revenue may administer oath and put questions; *ib.*
105. The schedule of arrears to be ground of process; p. 89.
106. Board may retain schedules and endeavour to get in arrears; *ib.*
107. In default of delivery of schedule collector of inland revenue may certify default to the High Court; *ib.*
108. Collectors to make a return on oath of persons from whom the duties cannot be recovered; p. 90.
109. Grounds for returning defaulters in schedule; *ib.*
110. Duplicates, &c. to be delivered up by collector on his clearing his account; p. 91.
111. Duties may be sued for in High Court; *ib.*
112. Parish to be set insuper for duties unaccounted for; *ib.*
113. Costs and duties re-assessed may be recovered as duties are recovered; p. 92.
114. Application of surplus land tax; excess to be shown on duplicate; *ib.*

PART VIII.—*Proceedings against Collectors.*

115. Surveyors may report any failure to raise duties in their districts; p. 95.
116. Commissioners to call collectors before them; *ib.*
117. Collectors neglecting their duty may be dismissed; *ib.*
118. Commissioners empowered to seize, sell, and convey estates of defaulting collectors; p. 96.
119. Evidence against collectors of sums not paid over; p. 97.
120. Costs against Commissioners to be raised by assessment; p. 98.
121. Penalties on collectors for neglect; *ib.*

FIRST SCHEDULE: Allowances and remuneration; p. 100.
SECOND SCHEDULE: Forms; p. 101.
THIRD SCHEDULE: Enactments repealed; p. 116.
FOURTH SCHEDULE: Enactments in which a reference to this Act is to be substituted; p. 118.

Time, Definition of. *See* Statutes (Definitions of Time); p. 14.

Treasury Bills. *See* Exchequer Bills and Bonds; p. 140.

Trustee Savings Banks. *See* Savings Banks; p. 226.

Turnpike Acts Continuance:

To continue certain Turnpike Acts, and to repeal certain other Turnpike Acts; and for other purposes connected therewith. Ch. 12. Page 17.

§ 1–6. Acts repealed and continued as in Schedules 1 to 6 of this Act; p. 17.
7. Continuance of all other Turnpike Acts; p. 18.
8. Act not to apply to Scotland or Ireland; *ib.*
9. Short title; *ib.*
Schedule of Acts repealed and continued; *ib.*

U.

Union Assessment:

To extend the Union Assessment Committee Acts to single parishes under separate Boards of Guardians. Ch. 7. Page 10.

§ 1. Short title, and construction of Act with 25 & 26 Vict. c. 103. and 27 & 28 Vict. c. 39.; p. 10.
2. Application of 25 & 26 Vict. c. 103. s. 45. to single parishes under separate boards of guardians; *ib.*
3. Act not to extend to the Metropolis as defined by the Valuation (Metropolis) Act, 1869, 32 & 33 Vict. c. 67.; *ib.*

Universities of Oxford and Cambridge:

To authorise the Extension and further Limitation of the Tenures of certain University and College Emoluments limited or to be limited by Orders of the Oxford and Cambridge Commissioners. Ch. 11. Page 15.

Preamble recites 40 & 41 Vict. c. 48., Universities of Oxford and Cambridge Act, 1877; p. 15.
§ 1. Short title; p. 16.
2. Interpretation of terms; *ib.*
3. Power to extend limited tenures of University and College emoluments; p. 17.
4. Limited emoluments and future elections may be made subject to future statutes; *ib.*

Universities and College Estates Act Amendment:

To amend the Universities and College Estates Act, 1858 (21 & 22 Vict. c. 44.) Ch. 46. Page 266.

§ 1. Short title; p. 266.
2. Application of purchase money for land sold by university or college; *ib.*
3. Rebuilding of chancels to be within Act; *ib.*
4. Act to apply to moneys in court; *ib.*
5. Severance of benefices from headships of colleges; p. 267.
Schedule; *ib.*

W.

Wages of Seamen. *See* Merchant Seamen; p. 45.

Wild Birds Protection:

To amend the Laws relating to the Protection of Wild Birds. Ch. 35. Page 223.

§ 1. Short title; p 224.
2. Definition of terms; *ib.*
3. Penalties for shooting or taking wild birds specified in Schedule, between 1st March and 1st August; *ib.*
4. Penalty for refusing to give name and place of abode; *ib.*
5. Prosecution of offences; *ib.*

WILD BIRDS PROTECTION—*continued.*

§ 6. As to trial of offences committed within the Admiralty jurisdiction; p 225.
7 Commencement of Act, 1st January 1881. Repeal of Acts, 32 & 33 Vict. c. 17., 35 & 36 Vict c 78, and 39 & 40 Vict c 29; *ib*
8. Extension of time for killing wild birds, &c; *ib.*
9. Act not to extend to the Island of Saint Kilda, *ib.*
SCHEDULE; p 226

WORKMEN'S COMPENSATION FOR INJURIES. *See* EMPLOYERS' LIABILITY; p. 258.

Y.

YOUNG PERSONS, INDECENT ASSAULTS ON. *See* CRIMINAL LAW AMENDMENT; p. 265.

LONDON: Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1880.